



City of
**MOUNT
VERNON**



2021 Budget

Mount Vernon, Washington

CITY OF MOUNT VERNON

2021 BUDGET

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MAYOR'S BUDGET MESSAGE

February 2021

TO: Mount Vernon City Council and Mount Vernon Community
RE: 2021 City Budget

In a year that has presented us with some of the most unique challenges, trials and obstacles in recent history; most of us are more than eager to move on, and to look ahead to 2021 and recovery from the COVID-19 pandemic. We had to make difficult decisions in the 2020 year: varying levels of staffing and services, how and when to scale back, when to close, and when to open back up. We still have a long way to go toward full recovery. I believe it will be another year before some “normalcy” returns. This budget was prepared with upmost caution for the City financial position as the nation continues move forward. I believe that decisions made throughout 2020 have positioned our city for strength coming out of this pandemic. Efficient staffing levels, a balanced budget, and with sights continually set on potential growth opportunities—Mount Vernon will rise above this present uncertainty.

I’ve watched as Mount Vernon residents have rallied to support and sustain our local businesses and non-profits. I’ve been humbled by how many have reached out to city hall to find out how to assist us in maintaining our city services. Through a global pandemic, through national civil unrest, and through widening political division; I have been proud of how the vast majority of Mount Vernon residents have demonstrated hope, tolerance and perseverance through their actions.

Departmental budgets in many instances are prepared for vastly different services – some services are 24-hour operations, while other Departments work 6 days a week, are on-call, or have a traditional 40-hour work schedule. Our employees are the City’s greatest asset.

We budget for several unique services through 21 departmental budgets and a total of 40 different funds. The governmental operating fund budgets total \$36,017,257, representing a 1.2% decrease compared to the 2020 final budget.

The 2021 budget for the City of Mount Vernon is \$71,175,316, representing a 1.5% increase as compared to the 2020 final budget. This increase is due mainly to a new revenue source from the WA State Ground Emergency Medical Transportation program with an estimated amount of \$1.5 million and the inclusion of five new managerial funds that the City is now required to report for a total of \$912,000.

On the top of the next page is a representation of the 2021 City budget by city function and as compared to the last three years.

City Functions:	<u>2021 Budget</u>		<u>2020 Budget</u>		<u>2019 Budget</u>		<u>2018 Budget</u>	
Government Operations	36,017,257	51%	36,458,817	52%	34,614,025	46%	30,543,667	49%
Capital Funds	6,305,881	9%	4,765,814	7%	5,381,640	7%	4,894,859	8%
Utilities (Operations)	18,794,006	26%	19,231,295	27%	19,233,149	25%	17,831,319	29%
All other functions	10,058,172	14%	9,643,361	14%	16,583,439	22%	8,927,128	14%
Total City Budget	71,175,316	100%	70,099,287	100%	75,812,253	100%	62,196,973	100%
Gov't Operations by Dept	<u>2021 Budget</u>		<u>2020 Budget</u>		<u>2019 Budget</u>		<u>2018 Budget</u>	
Police	10,975,076	30%	10,664,949	29%	10,114,443	29%	10,039,818	33%
Fire	8,676,805	24%	9,061,801	25%	8,787,079	25%	5,565,362	18%
Streets	2,409,042	7%	2,628,371	7%	2,279,819	7%	2,022,747	7%
Parks	2,128,314	6%	2,313,566	6%	2,154,682	6%	2,005,766	7%
Library	1,438,747	4%	1,439,366	4%	1,415,926	4%	1,358,995	4%
Development Services	2,172,853	6%	2,071,938	6%	2,095,644	6%	1,953,160	6%
Other City Services	8,216,420	23%	8,278,826	23%	7,766,432	22%	7,597,819	25%
Total Gov't Operations	\$ 36,017,257	100%	\$ 36,458,817	100%	\$ 34,614,025	100%	\$ 30,543,667	100%

Strategic Goals

The 2021 budget was also prepared to fulfill the goals City Council adopted in the 2019-2021 strategic plan on October 10, 2018: Adequate Infrastructure, Healthy Neighborhoods, Good Place for Investment, and Efficient and Professional Operations.

Strategic Goal #1 Infrastructure

Provide an adequate level of quality public facilities in a fiscally prudent manner.

A City's infrastructure is critical to the City's health and safety as well as economic development and prosperity. The City will make a \$10.9 million investment in capital projects in 2021. In many respects, the City's ability to realize its competitive potential depends on making smart infrastructure choices.

Capital Transportation Projects and the Transportation Benefit District

The **Transportation** division is made up of the Street Department, Arterial Street Fund, and the Transportation Benefit District Fund. These divisions are responsible for the maintenance of the City's 138 miles of road ways. The passage of a Transportation Benefit District sales tax of .2% in 2016 is providing critical funding for the maintenance of City streets that was delayed for many years during the recession. Examples of funded projects for 2021:

- Freeway Drive (Cameron to College Way)
- 30th Street (College Way to Manito Drive)
- Riverside Drive Boulevard Improvement Project
- Hoag/Laventure Intersection Improvements
- Increased overlay pavement preservation program, add ADA program, fund sidewalk gap program

Fire Infrastructure needs

The City is continuing the planning and funding options for the conceptual design for the Fire Station 1 replacement and Fire Stations 2 & 3 remodels. The current Fire Station 1, built in 1964, is inadequate to provide life safety to redevelopment planned in the entire downtown area while stations 2 and 3 are in need of remodels for efficiencies, growth and safety measures.

A future Library space re-imagined

The City is continuing in the planning and funding options for the Mount Vernon Commons project in collaborations with the Library Board of Trustees and the Mount Vernon Library Foundation.

Parks Infrastructure

The 2021 budget allocates \$181,362 for projects in our parks system to include continued funding for the completion of the Little Mountain Park Bike Skills Center and Trailhead Project and for other recurring park projects.

Infrastructure operations

Wastewater, Surfacewater, and Collections services provide sewer services in our City and often are unnoticed to our general public. These crucial departments invest significant money into compliance with Federal and State Clean Water Act and other complex regulations. Included in \$3.14 million funded projects for 2021 include:

- Sewer and storm water restoration program (annual)
- Wastewater treatment upgrade
- Addition to the Wastewater administration building
- Supernatant Tank coating
- Rotary Drum Thickener Procurement
- Freeway Drive Drainage System Installation
- Hickox Road Culvert Replacement
- Freeway Drive storm water force main improvements

Strategic Goal #2 Healthy Neighborhoods

Create an action plan to address the health of our neighborhoods, including public safety, public health, and appearance.

Homelessness

The City continues to collaborate with partner agencies to address effects of homelessness and poverty on our City streets. Many innovative programs have been adopted in the past few years including a full time social worker position in 2017. The City has dedicated over \$250,000 in efforts to address the impacts of homelessness. Continued efforts funded in the 2021 budget include:

- Collaborate with Skagit County District Court to support the Mount Vernon Municipal Community Court – providing a therapeutic court for those in poverty and/or homeless. This provides an alternative to jail and offers services to prevent recidivism.
- Realize the groundbreaking for Catholic Community Services permanent supportive housing project located on East College Way. This project will provide up to 70 units of housing for those who have been chronically homeless.
- Continue engaging the local faith community in an effort to provide an opportunity for service and a partnership in proposing solutions.

Housing

The City is funding continued work to update land use codes around multi-family housing as adopted in the 2016 Comprehensive Plan. In 2019, City Council adopted incentives for multi-family housing in the form of density bonuses for a percentage of permanently affordable units. Staff continues work to bring forward codes for City Council to consider in a very thoughtful manner as to not affect the health of our existing neighborhoods. The Focus on ‘missing middle’ housing stock continues to be the logical and realistic way to increase affordable options in the City of Mount Vernon.

Maintenance

The 2021 budget places emphasis in funding for parks to maintain our parks, trails and public spaces to the level to which our Community expects; which encourages more users and reduces crime and the perception of crime.

Strategic Goal #3 A Good Place for Investment

Maintain a strong proactive position toward prosperity to promote a vibrant business community, retain & recruit a talented workforce, a positive civic image, and establish the City as a good place for investment.

Redevelopment

With the completion and certification of the waterfront flood protection project in 2019, the City stands at a critical stage in the evolution of commercial and residential development in the downtown core. It is the responsibility of City leadership to attract and work with potential development to realize the vision of our Community. To that end the City will continue its work in the following areas:

- Advance the Mount Vernon Commons project which combines structured parking, public library and community center.
- Work with property owners to realize benefits of the FEMA Letter of Map Revision designation.
- Historic downtown revitalization development – residential, hotel and mixed use.
- Coordinate between historic downtown and south of Kincaid subarea opportunities.
- Opportunity zones – The City was awarded 3 census tracts for the Federal Government Program to incentivize investment. The City is working with the Federal Government and Washington State Department of Commerce to attract investment in our commercial corridor.

Development Services Department

Commercial and residential developers must work together with the City Development Services Department to ensure compliance with municipal code (law) and Federal and State requirements. This regulatory department provides expert analysis and advice to the City Council in the reform or enactment of municipal code.

Fiber Optics

The **Fiber Optic Network**, managed by the City's Information Services Department, has developed a fiber optic system that encompasses over 135 public entities and more than 280 businesses in Mount Vernon, Burlington and the Port of Skagit. The city manages the fiber and contract with internet service providers to manage the service. This encourages competition in the marketplace.

Now more than ever, connectivity is a vital necessity for everyday life. In the past, the fiber optic network has successfully been marketed to technology companies as the place where they can have the technology they need in a small city atmosphere where parking is free, office space is less expensive and yet it is in close proximity to both Seattle and Vancouver, B.C. The ability to communicate and quickly transfer large amounts of data has been crucial for attracting and keeping businesses and manufacturers in the area.

The City is currently expanding free Wi-Fi services through grant funds, and will continue to look for creative solutions to close the digital divide for low income residents.

Tourism Promotion

The **Tourism Promotion** funding is derived from a tax imposed on hotel/motel guests. During the course of a year, applicants who have received funding are required to provide documentation that their activities brought tourists to the area. The scope of activities that are funded include various items such as the Celtic Arts-Highland Games, 4th of July Celebration, performing arts, festivals and of course the Tulip Festival.

The reduction in travel due to the COVID-19 pandemic has had a negative impact to revenues collected for this program. The 2021 budget includes allocating most of the funding available to help with the economic recovery of the City.

Strategic Goal #4 Operations

Achieve efficiencies and professional services to meet our community's expectations through innovative management & governance.

The City staff works towards achieving efficiencies and professional services designed to meet our community expectations through innovative management and governance. Focusing on operating strategically, not in a reactionary manner. Each Department is expected to participate as a team in meeting the goals of the City and community.

The City's leadership aims to provide efficient and high-quality service to all customers and citizens by deploying best practices in the management of personnel, finances and physical assets.

Any team accomplishes more when the goals and mission are clear and measured. Our community should expect the most qualified employees to serve them. With the increasing competition for good talent, the City has been working to improve employee wellness, competitive wages, streamline and standardize administrative processes, and engage with our public.

Staffing levels

The City did not request any new FTE for the 2021 budget. It will remain at 235 full-time employees and decrease part-time employees down from 50 to 47. The Library eliminated three part-time employees while conducting a new reorganization of staffing. More details on staffing components can be found in the Supplemental Information starting on page 176.

Professional Development

Administration encourages continuing professional development at all levels. The 2020 budget funds employee skill building such as:

- Fire fighter on-going skills and emergency management leadership;
- Police training; and
- Professional organization membership for all Director level roles.

Union Groups

There are five union groups within the City of Mount Vernon's 235 full time employees. Police commissioned officers, Police non-commissioned staff, Fire Department battalion chiefs, Firefighters, and Teamsters (employees of public works and parks). The City is committed to good working relationships with our union groups, and engages in regular communication and relationship building.

City Shop

For the past decade the City has planned to update the city shop complex located on Cameron Way. This facility hosts the Solid Waste Division, Streets Department, Yard Waste Facility, and Equipment Department in addition to storage of the flood wall components, salt and sand storage for inclement weather and miscellaneous public work functions. The City will continue planning for a more consolidated shop to increase efficiencies in operations of this facility. The 2021 budget includes funding to add 2 bays to the current shop that will accommodate larger vehicles so city shop staff will no longer have to work outside on these vehicles.

Strategic Planning 2019-2021

City Council adopted broad strategic goals for 2019-2021 on October 10, 2018. Annual work plans are developed each year by the Mayor and Department Directors. The public can view these strategic goals online at www.mountvernonwa.gov.

Conclusion

Our City is grateful for residents' support and excellent partnerships that help us achieve quality of life for our region. Specific thank you to Skagit County Public Health for their role in addressing homelessness, and WSDOT and Skagit PUD #1 for partnership in improvements in the College Way (SR538) corridor.

As Mayor, I sincerely appreciate all of our City staff that have fulfilled our mission this past year. We believe that our example of good government will influence others to join us in an attitude of integrity and vitality. I would like to extend special gratitude to Mr. Doug Volesky, Finance Director, for his critical professional guidance in the preparation of this budget and accomplishments in the finance department.

We hope you will choose to partner with us, as we continue to create a lifetime positive difference for our community. It is a privilege to work for the City of Mount Vernon; we are accountable for our City's success in good times and in bad. I believe this budget is a transparent and detailed document of the needs of each City department to successfully fulfill the goals of our Community in 2021.

Sincerely,



Jill Boudreau, Mayor

mvmayor@mountvernonwa.gov

360-336-6211

MEET YOUR 2021 ELECTED OFFICIALS



Mayor Jill Boudreau

The City of Mount Vernon is a code city Mayor/Council form of government. The Councilmembers are elected to four year terms. City Council exercises the legislative power of the City and determines matters of policy. The City Council is comprised of two members from each of the three wards within the city, and one that represents the city at-large.

City Councilmembers



Juan Morales
Ward 1



Iris Carías
Ward 1



Mark Hulst
Ward 2



Gary Molenaar
Ward 2



Melissa Beaton
Ward 3



Mary Hudson
Ward 3



Richard Brocksmith
Council At Large

Mount Vernon City Council meetings are open to the public and are held on the second and fourth Wednesdays of each month. In addition, Council holds Study Sessions on the first and third Wednesdays to discuss items of importance to the City.

Mission Statement

We provide professional, efficient services to create a lifetime positive difference for our community.

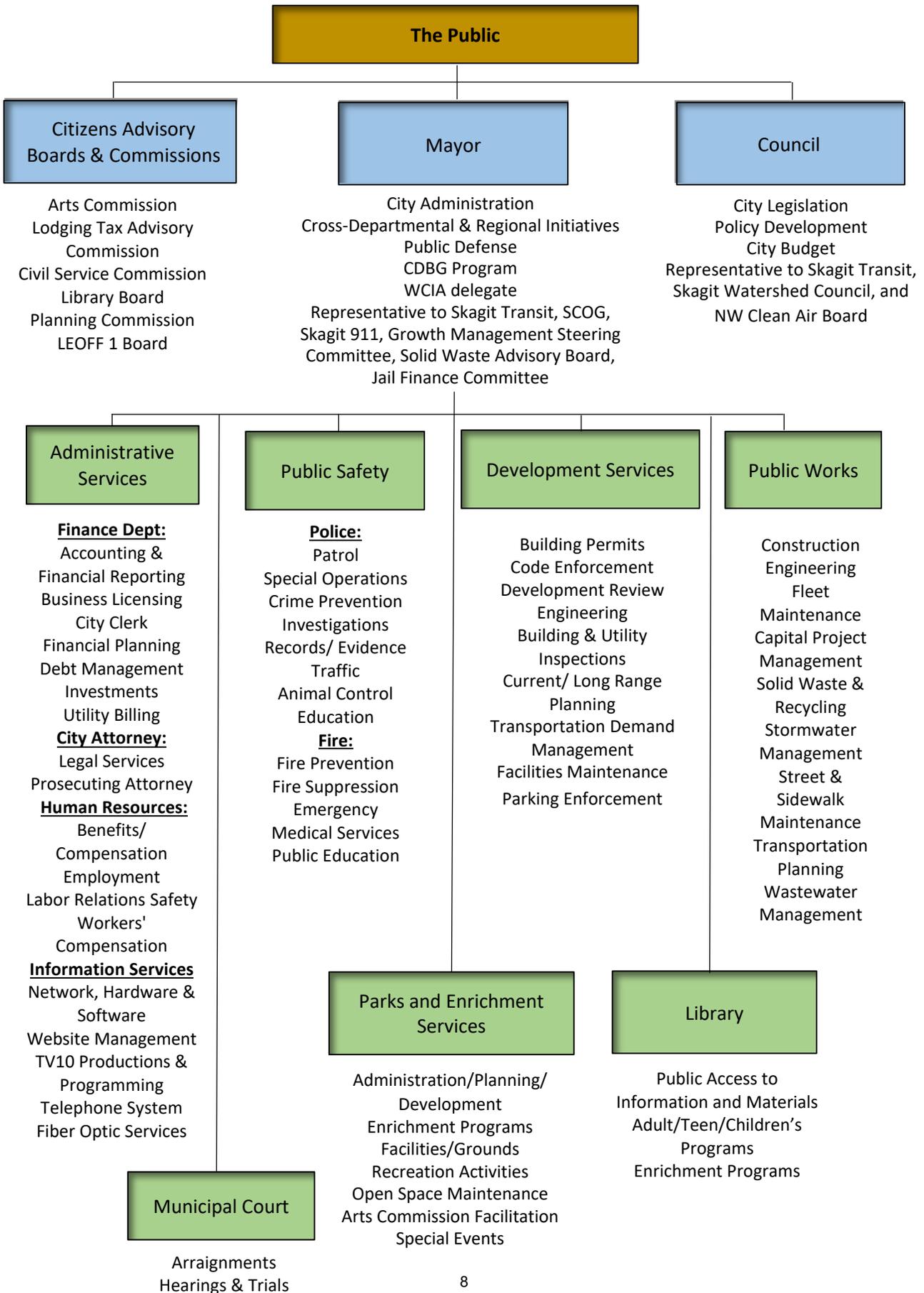
Vision Statement

Mount Vernon is a city that is characterized by a “hometown” atmosphere, where residents and government work together in a trusting environment.

We encourage personal and economic vitality and pride in our accomplishments.

We promote cooperation with our neighbors to create a greater community that is a preferred place to live, work, and play.

City of Mount Vernon Organizational Structure



Financial Management Policies

Introduction and Purpose

Sound financial stewardship and prudent use of public funds are the primary responsibilities given to the officials and managers of the City of Mount Vernon. Having been entrusted with this responsibility by our citizens, the establishment and maintenance of wise fiscal policies enable City officials to protect public interests and ensure public trust. The City is committed to the highest standards of responsible financial management. The City, including the City Council, Mayor and staff will work together to ensure that all financial matters of the City are addressed with care, integrity, and in the best interest of the City.

The comprehensive financial management policy document incorporates past financial practices in defining the current policies to be used by the City to meet its obligations and operate in a financially prudent manner. These policies have been established to provide general fiscal guidelines and are intended to provide sound direction in the management of the City's financial affairs.

The policies contained in this document are designed to:

- Protect the assets of the City;
- Ensure the maintenance of open and accurate records of the City's financial activities;
- Provide a framework of operating standards and behavioral expectations;
- Ensure compliance with federal, state, and local legal and reporting requirements;
- Provide a means for the City Council to update and monitor these policies with the assistance and cooperation of the Mayor and Finance Director.

These policies will be reviewed annually during the budget cycle.

Revenue Policies

Current revenues will be sufficient to support current expenditures.

Revenue estimates should be calculated using an objective, analytical process, and will be neither overly optimistic nor overly conservative.

Revenue forecasts will be performed utilizing accepted analytical techniques, and shall assess the full spectrum of resources available to finance City programs and services.

Should economic downturns develop which could result in revenue shortfalls or fewer available resources, the City will evaluate and, if deemed necessary, will make appropriate adjustments to its budget.

The City shall consider the diversification of revenue as a strategy when developing its financial plans, and to the extent possible, a diversified and stable revenue system will be maintained to shelter public services from short-run fluctuations in any one revenue source.

The City will establish all user fees and charges at a level sufficient to cover the entire cost of service delivery (such as in "Enterprise Funds"), or that percentage of total service cost deemed appropriate by the City. All fees for services shall be reviewed and adjusted (where necessary) periodically to take into account the effects of additional service costs and inflation.

Revenues of a one-time, limited or indefinite term will be used for capital projects or one-time operating expenditures to ensure that no ongoing service program is lost when such revenues are reduced or discontinued.

The City will not utilize deficit financing or short-term borrowing as a revenue source to finance current operating needs without full financial analysis and prior approval of the City Council. Interfund loans are permissible to cover temporary gaps in cash flow, but only when supported by a well-documented repayment schedule of limited duration.

Grant Revenues

All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified.

Grant applications to fund new service programs with state or federal funds will be reviewed by the City, as they become available, with due consideration being given to whether locally generated revenues will be required to support these programs when outside funding is no longer available.

Enterprise Revenues

To ensure that the enterprise funds remain self-supporting, user fees and rate structures will be incorporated to support the total direct and indirect costs of operations, capital facilities maintenance, debt service, and replacement of depreciable assets.

Revenues received for enterprise purposes will be restricted to the respective funds.

Expenditure Policies

Expenditures approved by the City Council in the annual budget define the City's spending limits for the upcoming year. Beyond legal requirements, the City will maintain an operating philosophy of cost control and responsible financial management.

Emphasis is placed on improving individual and work group productivity, such as increased utilization of technology, equipment, personnel, and prudent business methods. The City will hire additional personnel only after the need for a new employee is substantiated and documented.

The City will maintain expenditure categories according to state statute and administrative regulation.

Before the City undertakes any agreements that would create fixed ongoing expenditures, the cost implications of such agreements will be fully determined for current and future years through the use of strategic financial planning models.

Organizations that are not part of the City, but which receive funding from the City, shall not have their appropriation carried forward from year to year unless expressly authorized and directed by City Council. The annual review should ensure support is in conformance with City objectives and reauthorization of funding is required.

Department heads are responsible for ensuring departmental expenditures under their control are in accordance with City Council's authorized expenditure authorization.

Personnel

All compensation planning and negotiations will focus on total compensation including direct salary, health care premiums, pension contributions, and other benefits of a non-salary nature. Cost analysis of salary increases will include the effect of such increases on the employer-share of related fringe benefits.

Maintenance and Replacement

The budget process will include a multi-year projection of vehicle replacement requirements. The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital plant, equipment and vehicles. Future maintenance needs for all new capital facilities will be costed out and included as decision criteria.

Indirect Cost Allocation

All externally mandated services provided by one fund for another, for an outside source, or for which full or partial funding is available will be fully costed out to allow for budgeted and actual costs charged to the fund performing the service. Interfund service fees charged to recover these direct costs will be recognized as revenue to the providing fund.

Reserve Policies

General

Adequate fund balance and reserve levels are a necessary component of the City's overall financial management of the City's financial strength.

Maintenance of fund balance for each accounting fund assures adequate resources for cash flow and to mitigate short-term effects of revenue shortages.

Government Operating Funds

The City shall maintain a target reserve in the General Fund of 15% of the total operating budget, excluding identified one-time revenues.

The City shall maintain reserves in other Governmental Operating Funds (Streets, Parks & Recreation, and Library) of at least 10% of total operating budget, excluding identified one-time revenues, with a target of 15%.

Equipment Replacement & Reserve Fund

The Equipment Replacement & Reserve Fund is utilized to set aside the necessary resources to finance scheduled vehicle and equipment replacement for the operational needs of the City. For each listed piece of equipment, a schedule will be made outlining the projected future cost of replacement, and a listing of the current contributions made towards replacement. Funds or departments that participate will make

regularly scheduled payments to ensure that adequate replacement funds are available. Funds will not be withdrawn from the Equipment Replacement & Reserve Fund for other operating purposes unless a corresponding reduction in the equipment listing is made by the department requesting the withdrawal.

Other Funds

Reserve balances of other funds shall be set through the budget process in an amount consistent with the purpose and nature of the fund.

Debt Management Policies

The City will establish a formal Debt Management Policy which will be adopted by City Council and reviewed annually through the budget process.

The City may use short-term debt to cover temporary cash flow shortages that may be caused by a delay in receipting tax revenues or issuing long-term debt.

The City will not use short-term borrowing to finance current operating needs without full financial analysis and prior approval of the City Council.

The City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operation. All interfund borrowing will be subject to Council approval by ordinance, and will bear interest based upon prevailing rates.

An analytical review shall be conducted prior to the issuance of debt.

City Council approval is required prior to the issuance of debt.

The City will continually strive to maintain and improve its bond rating by enhancing and monitoring financial policies, budget forecasts and the financial health of the City so its borrowing costs are minimized and its access to credit is preserved.

The City will not use long-term debt to support current operations.

Long-term borrowing will only be used for capital improvements that cannot be financed from current revenues.

The City's policy is to plan and direct the use of debt so that debt service payments will be a predictable and manageable part of the operating budget.

General Obligation Bond Policy: Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.

The issuance of bonds shall be financed for a period not to exceed a conservative estimate of the asset's useful life.

Limited Tax General Obligation (LTGO) bonds will be issued only if:

- A project requires funding not available from alternative sources;
- Matching fund monies are available which may be lost if not applied for in a timely manner; or
- Catastrophic or emergency conditions exist.



Budget Overview

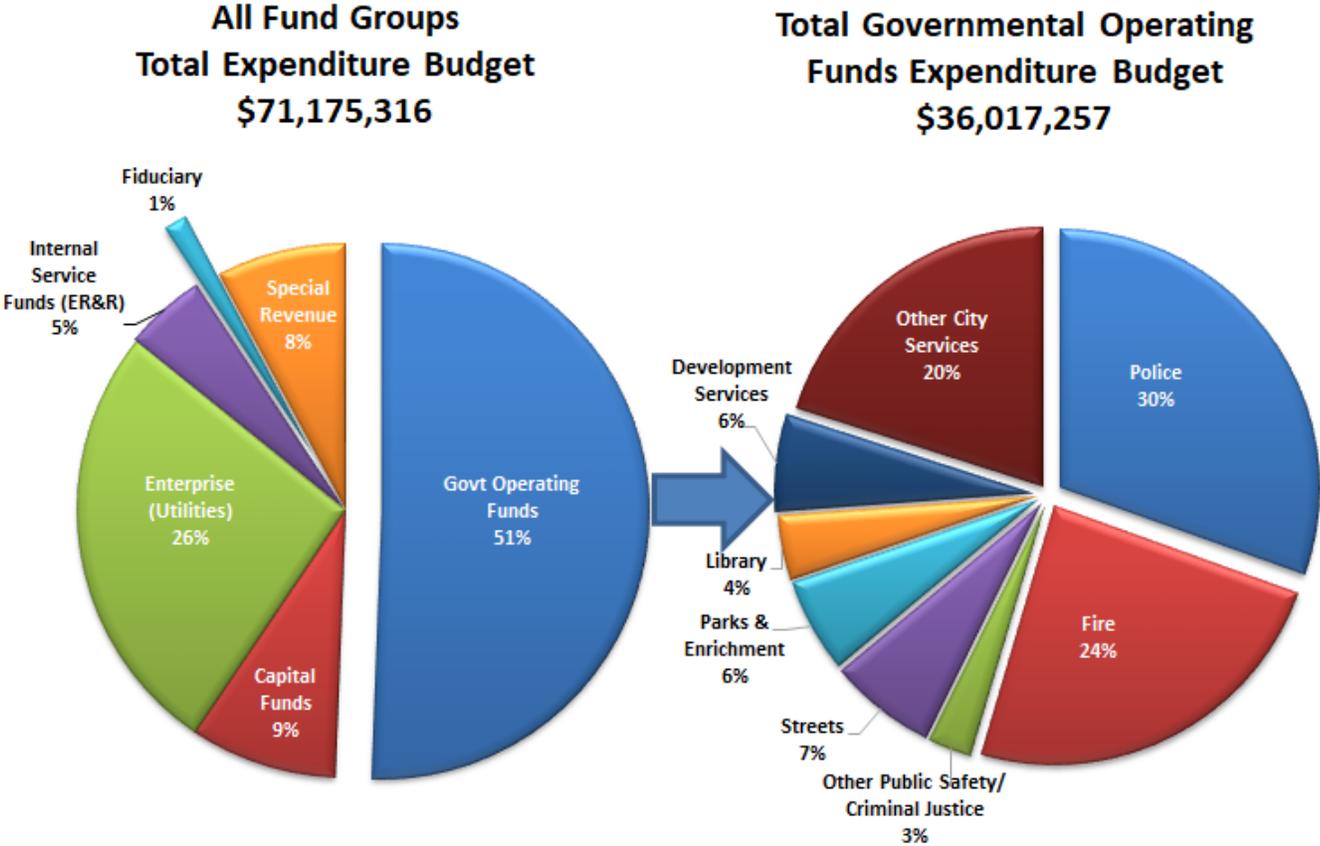


Financial Overview

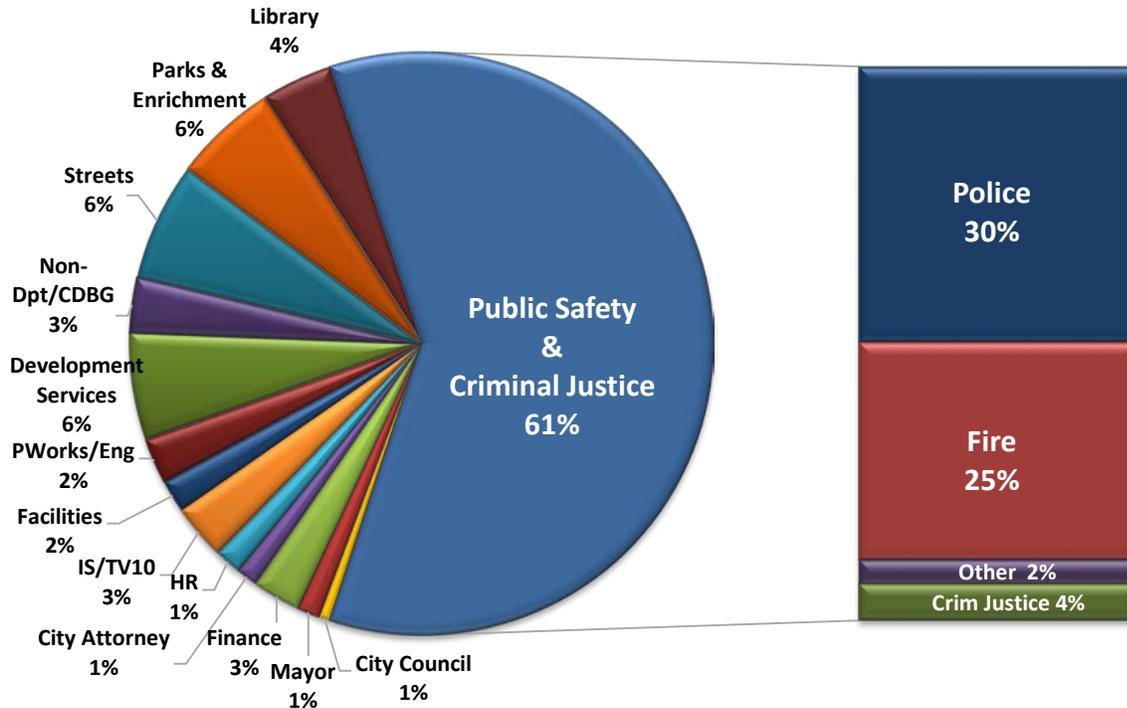
Total City

The City’s Operating budget is comprised of 40 separate funds. The Governmental Operating funds are General Fund, Street Department Fund, Parks and Enrichment Services Fund, and Library Fund. Additionally, the City has Special Revenue Funds, Debt Service Funds, Capital Project Funds, Managerial Funds, and Proprietary Funds (including Enterprise-Utility and Internal Services Funds). Each of these funds have a unique purpose. The budgets fund day-to-day expenditures for a variety of services such as police and fire protection, street maintenance, parks, library, debt service, support services, street maintenance, sewer treatment, surface water runoff control as well as garbage and recycling services. These basic services are funded by user fees, taxes, permits, grants, state-shared revenues and other charges. The budget can vary greatly from year to year depending on construction projects and equipment replacement schedules. The total expenditure budget for these funds increased by \$1,076,029 or 1.5% between 2020 and 2021.

The total City revenue budget, excluding beginning fund balances that were budgeted, increased \$818,923 from \$69.09 million in 2020 to \$69.90 million in 2021. More detail on this can be found on the following pages.



Public Safety and Criminal Justice Components Compared to all Governmental Operating Funds by Function 2021 Budget \$36,017,257



Summary of Public Safety & Criminal Justice Budget	Amount
Police Department	10,975,076
Fire Department	8,676,805
Other Public Safety:	
Police/Fire LEOFF 1 retirees medical	201,100
LEOFF 1 retirees LT care reserve	10,000
Police and Fire general facilities	171,300
Skagit County Dept of Emergency Mgmt	74,121
Skagit 911 Dispatch	520,344
	976,865
Criminal Justice:	
Municipal Court	574,997
Public Defense	624,744
Prosecution	255,320
	1,455,061
Total Public Safety and Criminal Justice Budgets	22,083,807

Fund Summaries and Descriptions

Governmental Operating Funds

Governmental funds are used to account for most of the City's basic services, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The Governmental Operating Funds 2021 budget is \$36,017,257 and includes:

- The General Fund, including
 - City Council
 - Municipal Court
 - Mayor
 - Finance
 - City Attorney
 - Human Resources
 - General Facilities
 - Police Department
 - Fire Department
 - Public Works/Engineering
 - Development Services
 - TV 10 – Public Access Cable
 - CDBG Entitlement Grant
 - Information Services
 - Non-Departmental
- Street Department Fund
- Parks and Enrichment Services Fund
- Library Fund

Special Revenue Funds

The City has thirteen Special Revenue Funds which account for proceeds of revenue sources that are restricted for specific expenditure purposes. These funds are related to General Government operations. Items of note include:

- The Hotel/ Motel tax fund will make \$269,950 in grants available to support and promote tourism within the City – this is down from \$367,700 from last year due to reduction in travel caused by COVID-19.
- The Transportation (TBD) Fund has a \$1.75 million budget for 2021 to support transportation projects. This fund will support the City's annual overlay program.
- The Parks Special Revenue Funds have budgets of \$131,362 for projects in our parks system including continued funding for the completion of the Little Mountain Park Bike Skills Center access road and parking area.
- The Arterial Street Fund has a budget of \$2.55 million to fund the various projects like improvements at Freeway Drive, 30th Street, Riverside Drive Boulevard and Hoag/Laventure Intersection Improvements projects.

Debt Service Funds

The City does not have any expense in the Debt Service Funds in 2021.

The City does pay debt service amounts for the Wastewater Treatment Plant upgrade but these amounts are included in the Utilities operating budgets and are not a separate debt service fund. The Riverside Bridge debt payments are allocated out of the revenue that the City receives from REET I.

Capital Project Funds

The total budgeted capital expenditures by major category for 2021 are shown below. Items of note include:

- REET I Fund – budget includes \$876,195 which includes \$500,000 toward the Mount Vernon Commons project as matching funds to the City’s Local Infrastructure Financing Tool (LIFT) award. Other funding is for City facility projects and prior year project debt service (Riverside Bridge).
- REET II Fund – budget includes \$551,000 in street overlay and sidewalk improvement funding.

The overall budgeting for capital projects and vehicle purchases included in the 2021 budget are:

Capital Projects and Vehicles/Equipment

	2020 Final Budget	2021 Budget	2020 to 2021 Change	2020 to 2021 % Change
Equipment Replacements	1,851,350	1,968,382	117,032	6.3%
General Facilities	1,555,902	2,188,195	632,293	40.6%
Transportation	6,136,525	5,074,065	(1,062,460)	-17.3%
Parks	238,362	181,362	(57,000)	-23.9%
Wastewater	2,388,900	2,918,400	529,500	22.2%
Solid Waste	115,000	90,000	(25,000)	-21.7%
Surface Water	436,200	425,000	(11,200)	-2.6%
Total	12,722,239	12,845,404	123,165	1.0%

Fiduciary Funds

Fiduciary funds account for assets held by the City in a trustee capacity for other governments, private organizations or individuals. Prior to 2020 the City budgeted for one fiduciary fund, the Firemen’s Pension & Relief Fund. In 2020 the City implemented GASB Statement 84, Fiduciary Activities, where the City reclassified 5 agency funds into the general fund for financial statement purposes. To be in compliance of the new GASB Statement, the City had to budget for these 5 agency funds creating an increase in city-wide budget by \$912,000.

Proprietary Funds

The City has three enterprise funds and two capital sub-funds that are self-supporting and expected to operate like private businesses. The City also has two internal service funds that provide vehicle maintenance and repairs and maintenance for the City’s fleet and buildings. Items of note include:

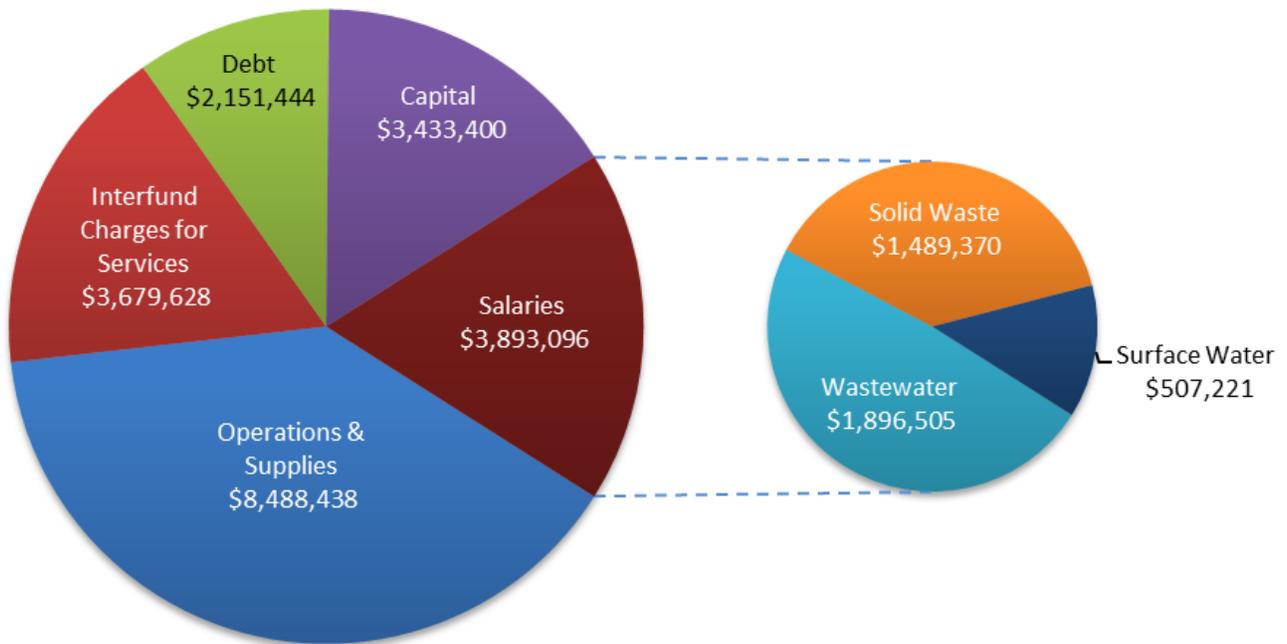
- The Wastewater and Solid Waste Utilities total budgets decreased by \$548 thousand due mainly to the reduction of the City’s recycling. The Surfacewater Utility has an increase of \$110 thousand from the 2020 final budget due to the inclusion of drainage studies and increases in capital projects.
- The Surface Water utility fund had a rate study analysis completed in 2017 which resulted in a recommended rate increase in 2018, this represented the first rate increase since 1999. The 2018 rate was \$10.00 per equivalent service unit (ESU) per month and changed to \$11.00 in 2019, \$12.00 in 2020, and then annual CPI adjustments starting in 2021 and subsequent years.
- The two Wastewater Utility capital sub-funds have \$2.9 million budgeted for 2021 Wastewater projects.
- The Equipment Rental and Reserve Fund will purchase (replace) 19 vehicles/equipment per the equipment replacement schedule. This fund is also used to accumulate funds to purchase servers,

computers and work stations.

- The Facility Renewal Fund was created in the 2019 budget to provide for the maintenance of City owned buildings. It funds the long term Facility Renewal Program that includes the 6-Year Facility Capital Improvement Program, in-year Facility Renewal Project Development & Management, and addresses emergent Facility Renewal activities. The 2021 budget includes \$285,000 for facility improvements and repairs and maintenance. Expenditures are financed by an annual transfer from other funds including the General Fund and the Lincoln Commercial Block Fund.

The Utility departments strive to preserve essential services for their customers and maintain regulatory compliance, while minimizing the cost of service.

2021 Proprietary Fund Expense \$21,646,006



Expenditure Summary & Analysis



Citywide Budget Summary: 3 Year Comparison

Fund/ Dept No.	Fund / Department	2019 Budget	2020 Budget	2021 Budget	2020-2021 Budget Difference	20120-2021 % Change
001	GENERAL FUND					
01	City Council	203,617	231,656	231,768	112	0.0%
02	Municipal Court	535,810	573,462	574,997	1,535	0.3%
03	Mayor	425,244	441,403	461,589	20,186	4.6%
04	Finance	1,001,824	1,004,946	974,301	(30,645)	-3.0%
05	City Attorney	680,713	677,070	697,405	20,335	3.0%
06	Human Resources	643,971	711,243	750,858	39,615	5.6%
07	General Facilities	857,033	858,464	831,602	(26,862)	-3.1%
08	Police Department	10,114,443	10,664,949	10,975,076	310,127	2.9%
09	Fire Department	8,787,079	9,061,801	8,676,805	(384,996)	-4.2%
11	Public Works/Engineering	889,633	886,821	922,983	36,162	4.1%
12	Development Services	2,095,644	2,071,938	2,172,853	100,915	4.9%
18	TV 10 - Public Access Cable	224,859	235,578	228,925	(6,653)	-2.8%
97	CDBG Entitlement Grant	693,643	882,525	664,715	(217,810)	-24.7%
98	Information Services	858,584	873,260	894,950	21,690	2.5%
99	Non-Departmental	751,501	902,398	982,327	79,929	8.9%
Subtotal - General Fund		28,763,598	30,077,514	30,041,154	-36,360	-0.12%
SPECIAL REVENUE FUNDS						
101	City Street Fund	2,279,819	2,628,371	2,409,042	(219,329)	-8.3%
103	Parks and Recreation Fund	2,154,682	2,313,566	2,128,314	(185,252)	-8.0%
104	Library Fund	1,415,926	1,439,366	1,438,747	(619)	0.0%
102	Arterial Street Fund	8,895,370	2,896,525	2,551,000	(345,525)	-11.9%
105	Paths and Trails Fund	78,500	-	-	-	0.0%
106	Tourism Promotion Fund	307,000	367,700	269,950	(97,750)	-26.6%
107	Little Mountain Improvements Reserve	635,750	46,500	46,000	(500)	-1.1%
109	Crime Prevention Fund	12,400	12,400	12,400	-	0.0%
110	Government Access Fund	68,000	110,719	84,219	(26,500)	-23.9%
112	Criminal Justice Assistance Fund	147,000	150,000	158,000	8,000	5.3%
113	Municipal Arts Fund	20,800	13,000	-	(13,000)	-100.0%
115	Parks Capital Improvements Reserve	752,000	178,862	85,362	(93,500)	-52.3%
117	TBD Fund	1,855,050	2,315,000	1,749,065	(565,935)	-24.4%
118	Fiber Optic Fund	269,476	299,842	326,529	26,687	8.9%
119	Critical Areas Enhancement Fund	30,000	30,000	30,000	-	0.0%
120	Lincoln Commercial Properties Fund	135,149	35,632	202,000	166,368	466.9%
Subtotal - Special Revenue Funds		19,056,922	12,837,483	11,490,628	-1,346,855	-10.5%

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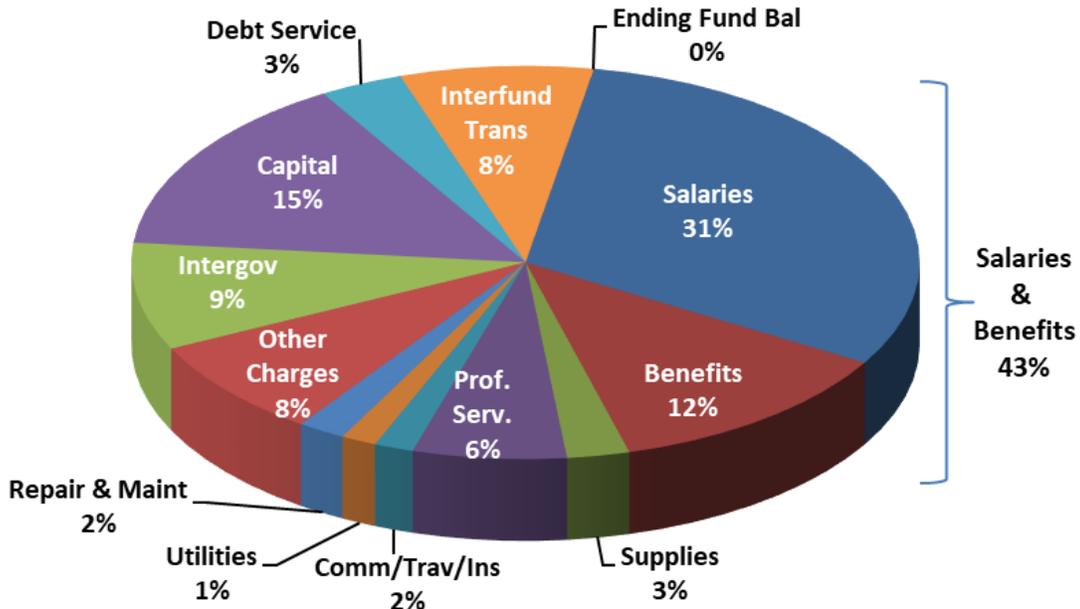
Citywide Budget Summary: 3 Year Comparison

Fund/ Dept No.	Fund / Department	2019 Budget	2020 Budget	2021 Budget	2020-2021 Budget Difference	20120-2021 % Change
CAPITAL PROJECTS FUNDS						
301	Library/Comm. Center/Parking	128,630	500,000	800,000	300,000	60.0%
304	Capital Improvement Fund - REET I	1,312,021	786,770	876,195	89,425	11.4%
306	Fire Station Projects Capital Fund	131,000	118,544	928,686	810,142	683.4%
311	Parks Impact Fees	384,150	-	50,000	50,000	0.0%
312	Fire Impact Fees	75,804	133,500	25,000	(108,500)	-81.3%
313	Transportation Impact Fees	624,240	-	223,000	223,000	0.0%
314	REET II - Streets Fund	1,133,751	925,000	551,000	(374,000)	-40.4%
328	Public Works Facility Capital Fund	115,044	-	-	-	0.0%
Subtotal - Capital Projects Funds		3,904,640	2,463,814	3,453,881	990,067	40.2%
ENTERPRISE FUNDS (UTILITIES)						
401	Wastewater Utility Fund	9,234,949	9,523,998	9,551,637	27,639	0.3%
402	Solid Waste Utility Fund	6,602,081	7,107,597	6,532,326	(575,271)	-8.1%
403	Surfacewater Utility Fund	3,396,119	2,599,700	2,710,043	110,343	4.2%
411	Sewer Facility Expansion Fund	327,000	764,500	927,000	162,500	21.3%
412	Sewer Capital Reserve	1,150,000	1,537,500	1,925,000	387,500	25.2%
Subtotal - Enterprise Funds		20,710,149	21,533,295	21,646,006	112,711	0.5%
INTERNAL SERVICE FUNDS						
501	Equipment Rental Fund	2,853,129	2,936,181	3,195,647	259,466	8.8%
502	Facility Renewal Fund	372,815.00	100,000	285,000	185,000	185.0%
512	Leoff I Long-term Healthcare Reserve	40,000	40,000	40,000	-	0.0%
Subtotal - Internal Service Funds		3,265,944	3,076,181	3,520,647	444,466	14.4%
FIDUCIARY FUNDS						
611	Firemen's Pension and Relief Fund	111,000	111,000	111,000	-	0.0%
600	Managerial Funds	0	0	912,000	912,000	0.0%
Subtotal - Fiduciary Funds		111,000	111,000	1,023,000	912,000	821.6%
TOTAL BUDGET - ALL FUNDS		75,812,253	70,099,287	71,175,316	1,076,029	1.5%

Expenditures by Category: 3 Year Comparison

Expenditure Category	2019 Budget	2020 Budget	2021 Budget	2020 to 2021 Change	2020 to 2021 % Change
Salaries & Wages	19,854,501	20,535,703	20,789,447	253,744	1.2%
Overtime	1,065,744	1,100,506	1,093,482	(7,024)	-0.6%
Personnel Benefits	8,048,298	8,365,991	8,710,145	344,154	4.1%
Supplies	1,684,747	1,735,008	1,821,173	86,165	5.0%
Professional & Other Services	4,373,053	4,184,054	4,484,109	300,055	7.2%
Communication	248,255	244,270	240,980	(3,290)	-1.3%
Training & Travel	378,625	413,499	302,447	(111,052)	-26.9%
Insurance	538,969	532,898	605,504	72,606	13.6%
Utilities	1,022,450	1,047,010	1,030,200	(16,810)	-1.6%
Repair & Maintenance	1,090,000	1,257,294	1,389,748	132,454	10.5%
Other Services & Charges	4,826,898	6,167,278	5,790,147	(377,131)	-6.1%
Intergovernmental	7,232,550	6,154,436	6,278,334	123,898	2.0%
Capital	17,660,273	10,594,325	10,552,881	(41,444)	-0.4%
Debt Service	2,459,004	2,449,987	2,436,571	(13,416)	-0.5%
Interfund Transfers	5,031,612	5,198,484	5,650,148	451,664	8.7%
Budgeted Totals	75,514,979	69,980,743	71,175,316	1,194,573	1.7%
Ending Fund Balance	297,274	118,544	-	(118,544)	-100.0%
Total	75,812,253	70,099,287	71,175,316	1,076,029	1.5%

2021 Expenditures by Category All Funds \$71,175,316



Expenditures by Fund: All City Funds

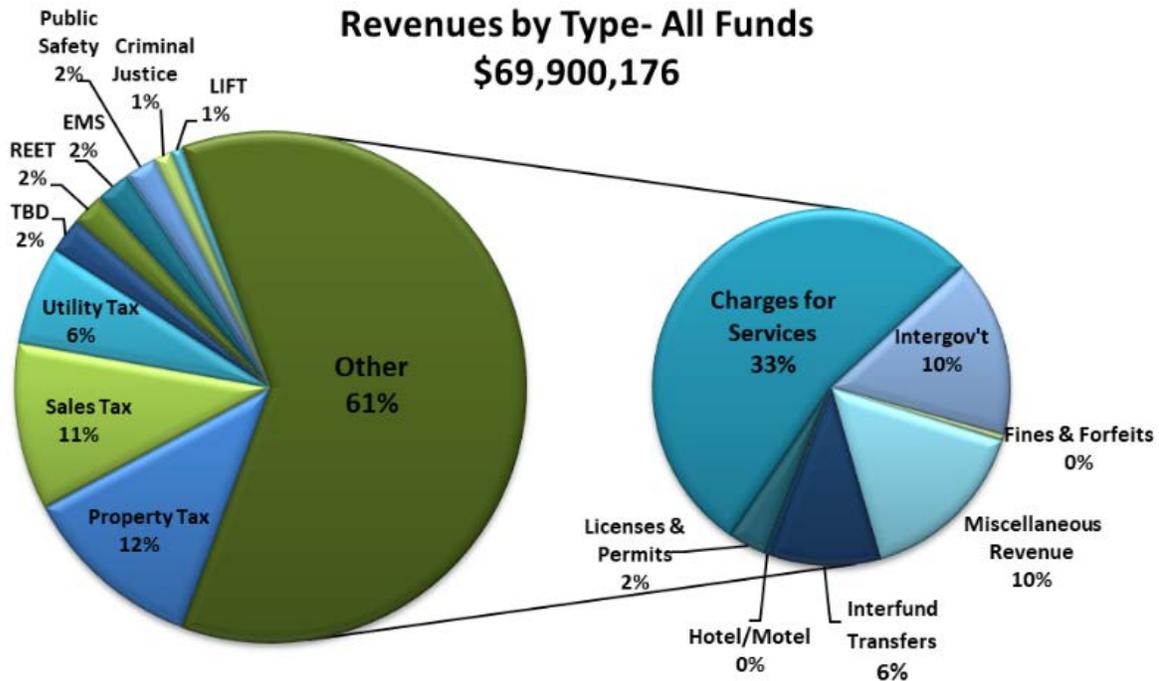
Fund/Department	Salaries	Benefits	Supplies	Charges for Service	Intergovt Services	Capital Outlay	Debt Service	Interfund Transfers	Total
City Council	100,800	8,112	7,500	52,052	63,304	-	-	-	231,768
Municipal Court	-	50	5,000	144,350	425,597	-	-	-	574,997
Mayor	293,660	109,557	5,000	14,530	38,842	-	-	-	461,589
Finance	625,282	227,296	7,000	114,723	-	-	-	-	974,301
City Attorney	453,184	177,771	23,600	42,850	-	-	-	-	697,405
Human Resources	197,689	425,062	2,700	115,407	-	-	-	10,000	750,858
General Facilities	107,994	53,561	60,100	604,847	-	5,100	-	-	831,602
Police	6,101,161	2,245,700	162,873	1,016,363	1,422,795	26,184	-	-	10,975,076
Fire	5,896,724	2,009,041	311,100	459,940	-	-	-	-	8,676,805
P. Works/Engineering	619,991	238,708	5,600	58,684	-	-	-	-	922,983
Development Services	1,180,021	472,354	17,000	503,478	-	-	-	-	2,172,853
TV 10	166,547	56,453	-	5,925	-	-	-	-	228,925
CDBG Entitlement Grant	-	-	-	102,000	458,525	-	104,190	-	664,715
Information Services	451,082	191,251	35,200	217,417	-	-	-	-	894,950
Non-Departmental	-	-	-	783,056	784,271	-	-	(585,000)	982,327
Total Current Expense	16,194,135	6,214,916	642,673	4,235,622	3,193,334	31,284	104,190	(575,000)	30,041,154
City Street	764,321	373,358	262,500	960,034	45,000	-	-	3,829	2,409,042
Parks and Enrichment	1,031,269	431,095	119,850	480,738	-	-	65,362	-	2,128,314
Library	804,335	312,740	24,500	89,422	-	177,750	-	30,000	1,438,747
Arterial Street	-	-	-	-	-	2,551,000	-	-	2,551,000
Paths and Trails	-	-	-	-	-	-	-	-	-
Tourism Promotion	-	-	-	217,950	-	-	-	52,000	269,950
Little Mtn Improvement	-	-	-	-	-	26,000	-	20,000	46,000
Crime Prevention	-	-	11,750	650	-	-	-	-	12,400
Government Access	-	-	3,000	16,219	45,000	-	-	20,000	84,219
Criminal Justice Assistance	-	-	-	-	-	-	-	158,000	158,000
Municipal Arts Fund	-	-	-	-	-	-	-	-	-
Parks Capital Improvements	-	-	-	-	-	20,000	-	65,362	85,362
TBD Fund	-	-	-	100,000	-	1,649,065	-	-	1,749,065
Fiber Optics	127,965	47,433	-	71,131	-	60,000	-	20,000	326,529
Critical Areas Enhancement	-	-	5,000	25,000	-	-	-	-	30,000
Lincoln Commercial Bldg	-	-	-	92,000	-	-	-	110,000	202,000
Lib/CC/Parking Capital Fund	-	-	-	-	-	800,000	-	-	800,000
REET I - Cap Improvements	-	-	-	620	720,000	40,000	115,575	-	876,195
Fire Station Projects	-	-	15,000	913,686	-	-	-	-	928,686
Park Impact Fees	-	-	-	-	-	50,000	-	-	50,000
Fire Impact Fees	-	-	-	-	-	25,000	-	-	25,000
Transportation Impact Fees	-	-	-	-	-	223,000	-	-	223,000
REET II - Streets	-	-	-	-	45,000	-	-	506,000	551,000
Public Works Facility	-	-	-	-	-	-	-	-	-
Wastewater Utility	1,356,557	539,948	228,500	2,991,913	35,000	66,400	2,151,444	2,181,875	9,551,637
Solid Waste Utility	1,016,993	472,377	33,500	2,106,896	2,200,000	90,000	-	612,560	6,532,326
Surfacewater Utility	347,816	159,405	29,600	863,029	-	425,000	-	885,193	2,710,043
Sewer Facility Expansion	-	-	-	12,000	-	600,000	-	315,000	927,000
Sewer Capital Reserve	-	-	-	-	-	1,925,000	-	-	1,925,000
Equipment Rental	239,538	103,873	445,300	257,225	-	1,968,382	-	181,329	3,195,647
Facility Renewal	-	-	-	85,000	-	200,000	-	-	285,000
LEOFF 1 LT Healthcare Res	-	40,000	-	-	-	-	-	-	40,000
Firemen's Pension	-	15,000	-	12,000	-	-	-	84,000	111,000
Managerial Funds	-	-	-	-	-	-	-	912,000	912,000
Total All Funds	21,882,929	8,710,145	1,821,173	13,531,135	6,283,334	10,927,881	2,436,571	5,582,148	71,175,316

Revenue Summary & Analysis



Revenue Summary by Type: All City Funds

The City of Mount Vernon strives to maintain a diverse and stable revenue base to shelter public services from short term fluctuations in any one revenue source. The following graph depicts the composition of the general government's revenue sources.



Major changes to the 2021 revenue budget compared to 2020 are listed below:

2021 Revenue Summary: Revenue by Type					
Revenue Source	2019 Budget	2020 Budget	2021 Budget	2020 to 2021 Change	2020 to 2021 % Change
Property Tax	7,810,741	8,029,741	8,110,167	80,426	1.0%
Sales Tax	7,600,000	7,800,000	7,400,000	(400,000)	-5.1%
Utility Tax	4,364,857	4,218,537	4,357,292	138,755	3.3%
Transportation Benefit District	1,600,000	1,800,000	1,600,000	(200,000)	-11.1%
Real Estate Excise Tax	1,600,000	1,400,000	1,400,000	0	0.0%
EMS	1,446,000	1,489,380	1,534,061	44,681	NA
Public Safety Sales Tax	1,394,000	1,394,000	1,394,000	0	0.0%
Criminal Justice	777,000	835,000	815,000	(20,000)	-2.4%
LIFT	0	500,000	500,000	0	NA
Hotel/Motel	295,000	295,000	150,000	(145,000)	-49.2%
Total Taxes	26,887,598	27,761,658	27,260,520	(501,138)	-1.8%
Licenses & Permits	1,546,200	1,546,250	1,523,022	(23,228)	-1.5%
Charges for Services	22,423,647	23,030,450	22,961,855	(68,595)	-0.3%
Intergov't (State & Local Sources)	11,487,458	6,157,361	6,877,823	720,462	11.7%
Fines & Forfeits	281,800	289,300	245,950	(43,350)	-15.0%
Miscellaneous Revenue	6,356,581	6,363,100	6,750,644	387,544	6.1%
Interfund Transfers	3,731,865	3,933,134	4,280,362	347,228	8.8%
Budgeted Totals	72,715,149	69,081,253	69,900,176	818,923	1.2%
Budgeted Fund Balance	2,506,156	1,018,034	1,275,140	257,106	25.3%
Total	75,221,305	70,099,287	71,175,316	1,076,029	1.5%

Revenue Estimates by Source: All City Funds

Fund Name	Property Tax	Sales Tax	Other Taxes	License & Permits	Intergovt. Revenue	Charges for Services	Fine & Forfeits	Misc. Revenue	Interfund Transfers	Total
General Fund	5,842,173	7,400,000	8,096,524	1,453,022	1,566,865	4,329,980	240,150	448,400	304,000	29,681,114
City Streets					814,010	490,782		2,900	1,066,000	2,373,692
Parks & Enrichment	1,174,497					179,461		279,700	88,362	1,722,020
Library	1,093,497					33,700	5,800	35,482		1,168,479
Arterial Streets					2,532,000			35,000	19,000	2,586,000
Paths and Trails			3,829					490		4,319
Hotel/Motel Tax			150,000					400		150,400
Little Mtn Park Impr.								46,000		46,000
Crime Prevention								14,160		14,160
Government Access				70,000						70,000
Criminal Justice Assist.					157,176					157,176
Municipal Arts										-
Parks Capital Impr.								80,235	53,000	133,235
TBD Fund			1,600,000					2,645		1,602,645
Fiber Optics						333,800		11,100		344,900
Critical Area Enhance.						5,000		300		5,300
Lincoln Block								60,200		60,200
Library/CC/Parking			500,000					3,000	500,000	1,003,000
Capital Impr. (REET I)			700,000					5,800		705,800
Fire Stations Projects					1,716,783			2,500		1,719,283
Park Impact Fees						90,000		1,000		91,000
Fire Impact Fees						25,000		500	35,000	60,500
Traffic Impact Fees						120,000		2,000		122,000
REET II-Streets			700,000					1,000		701,000
PW Facility Fund									700,000	700,000
Wastewater Utility						8,637,332		172,660	315,000	9,124,992
Solid Waste Utility						5,924,150		23,000		5,947,150
Surfacewater Utility						2,792,650		5,100		2,797,750
Wastewater Connections								662,000		662,000
Sewer Cap. Reserve								6,000	1,000,000	1,006,000
Equipment Rental					30,000			4,325,072		4,355,072
Facility Renewal									200,000	200,000
LEOFF 1 LT Healthcare Res								11,000		11,000
Firemen's Pension					60,989			1,000		61,989
Managerial Funds								512,000		512,000
Total All Funds	8,110,167	7,400,000	11,750,353	1,523,022	6,877,823	22,961,855	245,950	6,750,644	4,280,362	69,900,176

Economic Environment

After several years of economic growth for the City, the COVID-19 pandemic struck and the United States saw the steepest employment decline in history. The City of Mount Vernon was also directly impacted. Due to all of the uncertainties of the economy, the City chose to take a proactive stance on counterbalancing the projected revenue decline. The City decreased expenditures where possible by shutting down non-essential City services, reducing travel and other operating costs, downsizing employees and implementing mandatory furlough hours where possible. With these reductions in expenditures and also more positive revenue collections than anticipated, the City ended the 2020 year within fiscal policy guidelines.

Estimating revenues into the 2021 budget year was extremely challenging since the long-term effect of the COVID-19 pandemic is uncertain. However, if we translate the 2021 estimated tax revenues to constant dollars

so that the impact of inflation is removed and present the results in a per capita format, the results show that the City has fewer resources available to serve our growing community. General government revenue per capita in constant dollars is shown in the graph below adjusted for inflation and population growth.

General Government Revenue per Capita All Tax Types



Tax Revenue

The City’s two largest sources of tax revenue are property tax and sales tax. Property tax increases are limited to an allowable 1% annual growth in Washington State. The City chose not to increase property taxes in the 2021 budget except for new construction of property. Sales tax revenue is showing a decreased estimate due to the uncertainty of the economy from COVID-19.

The chart below summarizes property and sales tax distribution by government function.

Distribution of Property & Sales Tax Revenue					
Government Function	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projection 2021
Sales Tax	\$ 7,068,662	\$ 7,730,663	\$ 7,757,581	\$ 7,800,000	\$ 7,400,000
General Fund Property Tax	4,673,259	4,916,684	5,007,262	5,149,100	5,842,173
General Fund Total	11,741,921	12,647,347	12,764,843	12,949,100	13,242,173
Parks & Enrichment Services	1,275,886	1,403,994	1,486,160	1,174,497	1,174,497
Library Services	1,175,855	1,274,968	1,329,850	1,093,497	1,093,497
Totals	\$ 14,193,662	\$ 15,326,309	\$ 15,580,853	\$ 15,217,094	\$ 15,510,167
Annual Revenue Increase	269,859	1,132,647	254,544	(363,759)	293,073
Annual Growth Rate	1.9%	8.0%	1.7%	-2.3%	1.9%

The chart below breaks out sales tax into major categories and shows variances in activity between 2019 and 2020. The largest percentage of receipts is in the Retail category.

Sales Tax Revenue			
	Category as a % of Total Receipts		% \$ Change 2019-2020
	<u>2019</u>	<u>2020</u>	
Retail	53.6%	57.5%	9.5%
Construction	12.3%	9.4%	-22.2%
Food Services/Accommodations	8.5%	7.2%	-13.4%
Wholesale	7.4%	6.9%	-4.2%
Information	3.0%	3.2%	6.7%
All Other Categories	15.2%	15.8%	7.0%
	100.0%	100.0%	2.2%

The Retail Sales category can be divided to assess the major sub-categories. Clothing showed the largest percentage of gain from 2019 to 2020. Motor Vehicles & Parts showed the largest tax revenues with over 36% of all retail sales for the same period.

Retail Sales Only			
	Category as a % of Total Receipts		% \$ Change 2019-2020
	<u>2019</u>	<u>2020</u>	
Health & Personal Care	3.1%	3.1%	8.5%
Electronic & Appliances	4.1%	4.4%	18.0%
Gas Stations	2.4%	2.3%	4.0%
Clothing	1.2%	1.4%	23.3%
Non-Store Retailers	2.5%	2.6%	12.7%
Motor Vehicle & Parts	34.5%	36.3%	15.3%
Food & Beverage Stores	7.6%	6.8%	-2.2%
Building Materials	12.6%	13.5%	17.5%
Furniture & Home Furnishings	2.5%	2.0%	-11.9%
Sporting Goods, Hobby, etc.	2.1%	2.1%	9.2%
Miscellaneous Store Retailers	13.0%	12.0%	1.5%
General Merchandise	14.4%	13.5%	2.8%
	100.0%	100.0%	9.5%

Permit Revenue

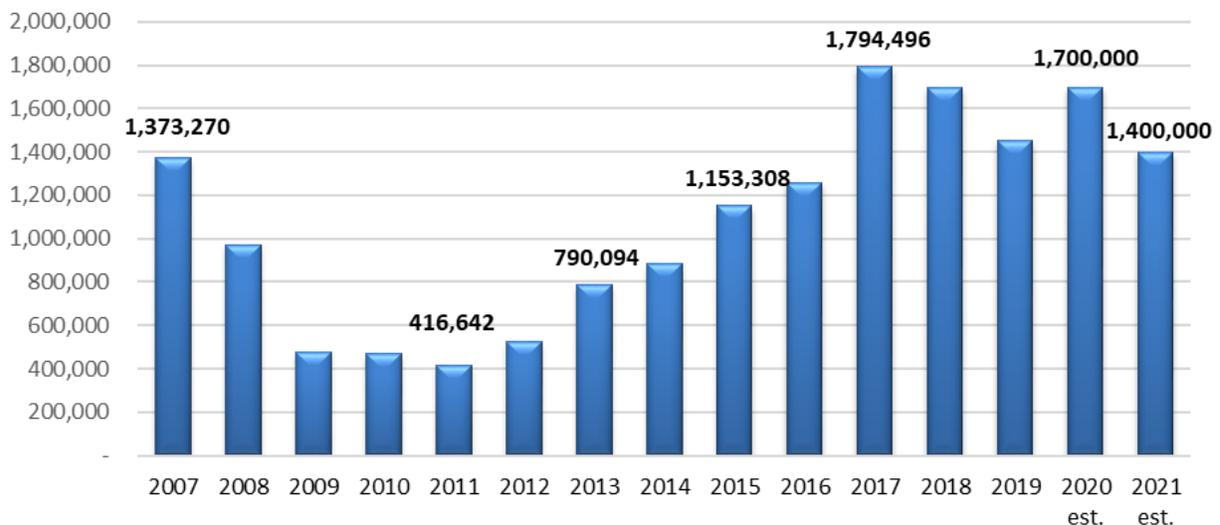
Building permit revenue has grown over the last 5 years. This increase in this sector of the economy indicates continued strength. The estimated number of building permits that will be issued in 2020 is based on a conservative estimate.

DEVELOPMENT SERVICES REVENUE ACTIVITY	ACTUAL 2018	ACTUAL 2019	PROJECTED 2020	PROJECTED 2021
Overall Permit Revenue	\$734,814	\$615,000	\$750,000	\$760,000
New Construction Property Tax Revenue Added	\$127,752	\$102,704	\$131,233	\$140,000
BUILDING DIVISION				
Building Permits Issued	741	978	950	950
ENGINEERING DIVISION				
Engineering Permits Issued	285	450	450	460

Real Estate Excise Tax Revenue

Monthly real estate excise tax (REET) receipts (0.5% of the value of real estate transactions) represent a vital funding source for debt service, various road projects and other capital projects. The following chart illustrates the impact of the recession on REET revenues, beginning with a precipitous drop in 2008 with 2011 representing the bottom of the decline. Collections began improving in 2012 and have continued through 2017 where they reached their highest amount. Revenues have decreased over the last few years with a bump in 2020 estimate. Estimates for 2021 are within a conservative range and do not account for any large sales that could potentially happen.

Real Estate Excise Tax Revenue



Fund Balance Reconciliation

Fund Dept No.	City Fund	Fund Balance Dec 31, 2019	Estimates		Est Fund Bal Dec 31, 2020	Budget		Est. Balance Dec 31, 2021	Fund Bal. Budgeted in 2021
			2020	2020		2021	2021		
			Revenue	Expenditures		Revenue	Expenditures		
001	General Fund	4,277,025	30,555,903	29,364,528	5,468,400	29,670,924	30,041,154	5,098,170	370,230
101	City Street	429,569	2,536,268	2,544,591	421,246	2,373,692	2,409,042	385,896	35,350
103	Parks/Recreation	284,563	2,136,457	1,675,357	745,663	1,722,020	2,125,317	342,366	403,297
104	Library	249,419	1,314,858	1,064,090	500,187	1,168,479	1,438,747	229,919	270,268
	Total Gov't Op. Funds	5,240,576	36,543,486	34,648,566	7,135,496	34,935,115	36,014,260	6,056,351	1,079,145
102	Arterial Street	984,403	3,165,075	3,290,299	859,179	2,586,000	2,551,000	894,179	(35,000)
105	Paths and Trails	101,526	4,287	-	105,813	4,319	-	110,132	(4,319)
106	Tourism Promotion	183,051	140,400	197,336	126,115	150,400	269,950	6,565	119,550
107	Little Mountain Cap Res	8,878	36,000	44,800	78	46,000	46,000	78	-
109	Crime Prevention	48,508	16,118	12,262	52,364	14,160	12,400	54,124	(1,760)
110	Government Access TV	310,591	70,000	115,219	265,372	70,000	84,219	251,153	14,219
112	Criminal Justice Assistance	7,890	153,125	150,000	11,015	157,176	158,000	10,191	824
113	Municipal Arts Fund	175	2,524	2,524	175	-	-	175	-
115	Parks Capital Reserve	79,860	145,235	127,762	97,333	133,235	85,362	145,206	(47,873)
117	TBD Fund	270,890	2,152,645	2,277,115	146,420	1,602,645	1,749,065	(0)	146,420
118	Fiber Optics Fund	262,872	339,654	269,076	333,450	344,900	326,529	351,821	(18,371)
119	Critical Area Enhancement	117,327	1,679	-	119,006	5,300	30,000	94,306	24,700
120	Lincoln Commercial Block	129,970	60,230	23,000	167,200	60,200	202,000	25,400	141,800
301	Library/CC/Parking	799,104	1,104,018	301,000	1,602,122	1,003,000	800,000	1,805,122	(203,000)
304	REET I - Capital Improvement	667,820	756,010	786,770	637,060	705,800	876,195	466,665	170,395
306	Fire Station Projects	120,172	1,500	-	121,672	1,719,283	928,686	912,269	(790,597)
311	Park Impact Fees	189,406	106,200	70,000	225,606	91,000	50,000	266,606	(41,000)
312	Fire Impact Fees	227,769	70,754	76,185	222,338	60,500	25,000	257,838	(35,500)
313	Traffic Impact Fees	289,231	143,167	-	432,398	122,000	223,000	331,398	101,000
314	REET II - Streets	(181,324)	750,000	565,000	3,676	701,000	551,000	153,676	(150,000)
328	PW Facility Fund	213,905	100,000	-	313,905	700,000	-	1,013,905	(700,000)
401	Wastewater Utility (WC)	4,246,981	9,100,302	9,099,711	4,247,572	9,124,992	9,551,637	3,820,927	426,645
402	Solid Waste Utility (WC)	1,452,921	6,202,337	7,048,559	606,699	5,947,150	6,532,326	21,523	585,176
403	Surface Water Utility (WC)	496,753	2,770,100	2,524,010	742,843	2,797,750	2,710,043	830,550	(87,707)
411	Sewer Facility Expansion	2,647,837	805,113	764,500	2,688,450	662,000	927,000	2,423,450	265,000
412	Sewer Capital Reserve	3,779,591	1,006,814	1,537,500	3,248,905	1,006,000	1,925,000	2,329,905	919,000
501	Equipment Rental (WC)	6,365,882	4,402,742	2,819,227	7,949,397	4,355,072	3,195,647	9,108,822	(1,159,425)
502	Facility Renewal Fund	88,232	100,000	100,000	88,232	200,000	285,000	3,232	85,000
512	LEOFF I Health Care Res	441,077	11,362	-	452,439	11,000	40,000	423,439	29,000
611	FR&P	341,495	55,044	84,000	312,539	61,989	111,000	263,528	49,011
600	Managerial Funds	-	512,000	430,900	81,100	512,000	912,000	(318,900)	400,000
	Totals	29,933,369	70,827,921	67,365,321	33,395,969	69,889,986	71,172,319	32,113,636	1,282,333

Detailed Budgets by Fund



Freeway Drive Pump Station Rebuild

**Revenue Estimates
CITY OF MOUNT VERNON**

001 GENERAL FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	360,040
Total BEGINNING FUND BALANCE	360,040
310 TAXES	
311.10.00 PROPERTY TAX	5,842,173
313.11.11 SALES TAX	7,400,000
313.15.00 PUBLIC SAFETY SALES TAX	1,394,000
313.27.00 AFFORDABLE & SUP. HOUSING	65,029
313.61.00 NATURAL GAS TAX	30,000
313.71.00 SALES TAX - CRIMINAL JUSTICE	815,000
316.41.00 ELECTRIC TAX	1,356,600
316.43.00 GAS TAX	500,000
316.44.01 WASTEWATER TAX - CITY	665,000
316.45.00 GARBAGE/SOLID WASTE TAX - PRIVATE	8,834
316.45.01 GARBAGE/SOLID WASTE TAX - CITY	350,000
316.46.00 CABLE TV TAX	154,000
316.47.00 TELEPHONE TAX	595,000
316.48.00 PUD WATER TAX	538,000
316.81.01 PUNCH BOARDS AND PULL TABS TAX	43,000
317.20.00 LEASEHOLD EXCISE TAX	48,000
318.44.00 AMBULANCE SERVICES	1,534,061
Total TAXES	21,338,697
320 LICENSES AND PERMITS	
321.31.00 MISC. FIRE PERMITS	50,000
321.91.01 FRANCHISE FEES	390,000
321.99.00 BUSINESS LICENSES	130,000
322.10.00 BUILDING RELATED PERMITS	790,000
322.10.01 SEWER PERMITS	90,000
322.30.00 DOG LICENSES	3,022
Total LICENSES AND PERMITS	1,453,022
330 INTERGOVERNMENTAL SERVICES	
331.14.21 HUD/CDBG ENTITLEMENT FUNDS	664,715
333.16.58 GTEA CRIME VICTIMS GRANT	17,312
334.01.31 WA STATE PATROL - WILDLAND MOBILIZATION	15,000
334.04.60 STATE GRANT AFFORDABLE HOUSING	62,500
334.04.91 DOH - EMS (FIRE) MEDICAL SUPPLIES	2,500
336.00.98 CITY ASSISTANCE	85,000
336.01.29 MUNICIPAL COURT STATE ASSISTANCE	16,000
336.06.42 MARIJUANA EXCISE TAX DISTRIBUTION	75,000
336.06.94 LIQUOR EXCISE TAX	204,043
336.06.95 LIQUOR BOARD PROFITS	284,795
337.07.01 COUNTY - SUBAREA PLAN	140,000
Total INTERGOVERNMENTAL SERVICES	1,566,865

**Revenue Estimates
CITY OF MOUNT VERNON**

001 GENERAL FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
340 CHARGES FOR SERVICES	
341.32.02 MUNICIPAL COURT RECORDS SERVICES	800
341.33.02 FINES - WARRANT FEE	12,000
341.33.03 DEFERRED PROS. ADMIN. COST	1,500
341.43.01 IMPACT FEE ADMINISTRATION	5,000
341.82.00 ENGINEERING FEES & CHARGES	95,000
341.82.02 PLAT APPLICATION FEES	100,000
342.10.00 LAW ENFORCEMENT SERVICES	5,000
342.10.90 PRINTS P.D. REPORTS GUN PERMITS	6,000
342.33.00 ADULT PROBATION FEES	25,000
342.33.04 DV IMPACT PANEL	12,000
342.38.01 PRE-CONVICTION SUPERVISION COST	5,000
342.40.00 FIRE DEPARTMENT INSPECTIONS	16,200
342.60.00 AMBULANCE SERVICES	1,500,000
345.10.01 INTERLOCAL RESOURCE OFFICER SUPPORT	88,000
345.10.02 INTERLOCAL EMBEDDED SOCIAL WORKER	68,000
345.22.00 PROPERTY CLEAN UP/NUISANCE CONTROL	2,000
345.70.00 INTERLOCAL COMMUNITY SVC - TV 10	22,500
345.70.02 INTERLOCAL - INFORMATION SERVICES	7,200
345.70.06 FIBER OPTIC SERVICES	21,603
345.81.00 ZONING AND SUBDIVISION FEES	50,000
345.81.01 TECHNOLOGY PERMIT FEES	49,000
345.89.00 DEVELOPMENT REIMBURSED FEES	160,000
347.90.01 TECHNOLOGY FEE - FIRE DEPARTMENT	6,000
349.14.00 ADMIN. OVERHEAD CHARGES	1,550,471
349.32.01 INTERFUND ENGINEERING SERVICES	521,706
Total CHARGES FOR SERVICES	4,329,980
350 FINES AND FORFEITS	
351.50.00 INVESTIGATIVE FUND ASSESSMENT (DUI)	5,000
352.20.00 CITY DOG VIOLATION	50
352.30.00 MANDATORY INSURANCE COST	100
353.10.00 TRAFFIC INFRACTION PENALTIES	60,000
353.70.00 NON-PARKING INFRACTION PENALTY	1,000
354.00.00 PARKING INFRACTION PENALTIES	65,000
355.20.00 DUI PENALTIES	22,000
355.80.00 CRIMINAL TRAFFIC MISDEMEANOR	22,000
356.90.00 CRIMINAL NON-TRAFFIC PENALTIES	30,000
357.33.00 PUBLIC DEFENSE COST	3,000
357.34.00 WARRANT FEE	25,000
359.91.00 POLICE FALSE ALARMS FEES	2,000
359.91.01 FIRE FALSE ALARMS FEES	5,000
Total FINES AND FORFEITS	240,150

**Revenue Estimates
CITY OF MOUNT VERNON**

001 GENERAL FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	110,000
361.40.00 INTEREST ON SALES TAX RECVBLE	15,000
361.40.01 INTEREST - MUNICIPAL COURTS	10,000
362.50.00 PARKING LOT LEASE	3,800
362.52.00 OTHER LEASES	38,000
362.55.00 FACILITY RENTALS	30,000
367.00.00 CONTRIBUTIONS & DONATIONS	500
367.04.00 PURCHASE CARD REBATE PROGRAM	100,000
367.51.00 CONTRIBUTIONS - MVPD COMMUNITY OUTREACH PROGRAM	300
367.52.00 CONTRIBUTIONS - FIRE PROVIDER RELIEF FUND	40,000
369.30.00 CONFISCATED & FORFEITED PROPERTY	10,000
369.40.01 COURT ORDERED RESTITUTION	4,500
369.90.00 MISCELLANEOUS REVENUE	85,000
369.92.00 TECHNOLOGY SUMMIT FEES	500
369.93.00 NSF CHECK CHARGE	800
Total MISCELLANEOUS REVENUES	448,400
390 OTHER FINANCING SOURCES	
397.00.00 OPERATING TRANSFERS-IN	304,000
Total OTHER FINANCING SOURCES	304,000
Total GENERAL FUND	<u><u>30,041,154</u></u>

Department: City Council (001-01)

City Mission Statement:

We provide professional, efficient services to create a lifetime positive difference for our Community.

City Vision Statement:

Mount Vernon is a City that is characterized by a “hometown” atmosphere where Residents and Government work together in a trusting environment.

- We value open and candid two way communication with our public. We listen to their ideas and concerns and respond promptly to provide information, services, and referrals.
- We solve problems. We see change as an opportunity.
- We respect and trust one another and are committed to a foundation of kind and dignified service.
- We believe that teamwork is the ultimate advantage.

We encourage personal and economic vitality and pride in our accomplishments.

We promote cooperation with our neighbors to create a greater community that is a preferred place to live, work and play.

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Projected 2021
Mount Vernon Population	34,359	34,359	35,740	36,455	36,455
Total Assessed Value of Taxable Property	\$2.83 billion	\$3.12 billion	\$3.50 billion	\$3.80 billion	\$4.07 billion
City of MV levy rate (includes voted debt)	\$2.70	\$2.43	\$2.22	\$2.11	\$1.99
Property tax new construction revenue added	\$108,658	\$127,752	\$102,704	\$131,233	\$88,288
New construction value added	\$40.3 million	\$49.5 million	\$42.2 million	\$59.0 million	\$41.9 million



**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2021 Council Adopted
001 GENERAL FUND	
01 CITY COUNCIL	
511 CITY COUNCIL	
511.30.4180 LEGAL PUBLISHING	14,000
511.60.1100 SALARIES AND WAGES	100,800
511.60.2100 SOCIAL SECURITY	7,711
511.60.2300 LABOR AND INDUSTRIES	401
511.60.3110 OFFICE SUPPLIES	7,500
511.60.4912 DUES CONFERENCE & TUITION	1,000
511.60.4979 DUES - ASSOC. OF WA CITIES	27,052
Total CITY COUNCIL	158,464
558 COMMUNITY PLANNING & ECONOMIC DEVELOPMENT	
558.70.4971 ECON. DEVELOP. ASSN. - SKAGIT	10,000
Total COMMUNITY PLANNING & ECONOMIC DEVELOPMENT	10,000
565 SOCIAL SERVICES	
565.40.5220 FRIENDSHIP HOUSE CONTRIBUTION	3,500
565.50.5215 SKAGIT DOMESTIC VIOLENCE	3,500
Total SOCIAL SERVICES	7,000
569 AGING & DISABILITY SERVICES	
569.11.5217 SKAGIT CO. SENIOR SERVICES	56,304
Total AGING & DISABILITY SERVICES	56,304
Total CITY COUNCIL	231,768

Department: Municipal Court (001-02)

Department Overview:

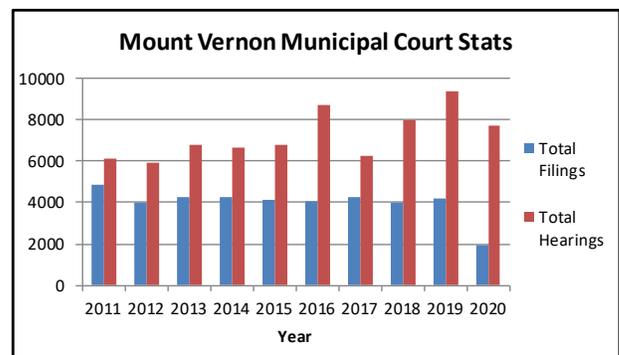
The Municipal Court's function is to effectively, efficiently and expeditiously perform case management and disposition. It records all statistical and financial data for state reporting. Mount Vernon Municipal Court contracts with Skagit County District Court for three court clerk positions and for court judicial administrative services.

Department Goals:

1. To continue to work cooperatively with Skagit County District Court to provide for a high functioning Municipal Court.
2. To maintain a high level of customer service to the public.
3. To remain current on the workload.
4. To dispense justice in an expeditious, efficient and effective manner.
5. To remain the storehouse of information for criminal history data dissemination as required by law.

Expenditure Line Item Detail	Amount
Professional Services	
001.02.512.50.4110 Interpreter Services	24,660
001.02.512.50.4110 Secure document shredding services	600
001.02.512.50.4110 Court Security Officer	6,240
001.02.523.30.4156 Probation Services - Skagit County	<u>95,000</u>
Total Professional Services	126,500
Intergovernmental Services	
001.02.512.50.5115 Skagit County District Court:	
Judicial services	160,509
Court judicial administrative services and clerk staffing	<u>265,088</u>
Total Intergovernmental Services	425,597

Municipal Court Statistics	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals
Infractions Filed	534	581	447	461	340
Parking Citations Filed	2,447	2,649	2,561	2,765	972
DUI Filings	62	69	77	91	76
Criminal Traffic Filings	212	250	182	145	87
Criminal Non-traffic Filings	793	702	752	714	466
Total Filings	4,048	4,251	4,019	4,176	1,941
Infraction Hearings	347	258	346	589	480
Criminal Hearings	8,338	5,981	7,655	8,805	7,254
Jury Trials	15	20	-	8	-
Non-jury Trials	-	-	1	-	-
Total Hearings	8,700	6,259	8,002	9,402	7,734



**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
02 MUNICIPAL COURT**

2021

<i>Account Number</i>	<i>Council Adopted</i>
512 MUNICIPAL COURT	
512.50.2300 LABOR AND INDUSTRIES	50
512.50.3110 OFFICE SUPPLIES	5,000
512.50.4110 PROFESSIONAL SERVICES	31,500
512.50.4230 POSTAGE	6,000
512.50.4544 MACHINE RENTAL	5,000
512.50.4840 MAINTENANCE CONTRACT - SOFTWARE	1,350
512.50.4988 PETIT JURY & WITNESS FEES	5,500
512.50.5115 SKAGIT CO. DISTRICT COURT	425,597
Total MUNICIPAL COURT	479,997
523 DETENTION AND/OR CORRECTIONS	
523.30.4156 PROBATION SERVICES	95,000
Total DETENTION AND/OR CORRECTIONS	95,000
Total MUNICIPAL COURT	<u><u>574,997</u></u>

Department: Mayor (001-03)

Department Overview:

Per applicable RCW, the Mayor shall be the chief executive and administrative officer of the City, in charge of all departments and employees, with authority to designate assistants and department heads. The Mayor may appoint and remove a chief administrative officer or assistant administrative officer, if so provided by ordinance or charter. She shall see that all laws and ordinances are faithfully enforced and that law and order is maintained in the City, and shall have general supervision of the administration of City government and all City interests. All official bonds and bonds of contractors with the City shall be submitted to the Mayor or such person as she may designate for approval or disapproval. She shall see that all contracts and agreements made with the City or for its use and benefit are faithfully kept and performed, and to this end she may cause any legal proceedings to be instituted and prosecuted in the name of the City, subject to approval by majority vote of all members of the Council. The Mayor shall preside over all meetings of the City Council, when present, but shall have a vote only in the case of a tie in the votes of the Councilmembers with respect to matters other than the passage of any ordinance, grant, or revocation of franchise or license, or any resolution for the payment of money. She shall report to the Council concerning the affairs of the City and its financial and other needs, and shall make recommendations for Council consideration and action. She shall prepare and submit to the Council a proposed budget, as required by chapter [35A.33](#) RCW. The Mayor shall have the power to veto ordinances passed by the Council and submitted to him as provided in RCW [35A.12.130](#) but such veto may be overridden by the vote of a majority of all Councilmembers plus one more vote. The mayor shall be the official and ceremonial head of the City and shall represent the City on ceremonial occasions, except that when illness or other duties prevent the Mayor's attendance at an official function and no Mayor pro tempore has been appointed by the Council, a member of the Council or some other suitable person may be designated by the Mayor to represent the City on such occasion.

Department Goals:

1. Complete 2021 Strategic Goals work plan in categories of Infrastructure, Healthy Neighborhoods, Good Place for Investment, and Operations.
2. Continue to work with all parties relative to building the Mount Vernon Library Commons, Fire Station 1, Safety remodels of Fire Stations 2 & 3, City Shop.
3. Continue to enhance the "First Impressions" of the City, with an emphasis on gateways, for the purpose of reduction of crime, promoting citizen pride and enhanced economic opportunities.
4. Continue to engage with the public via such methods as Mayor's Message and TV-10 for the purpose maximizing public awareness of City activities.
5. Continue to emphasize and work on City-wide Economic Development activities.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Approved 2021
Full Time Employees:				
Mayor	1	1	1	1
Project Development Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Department Total	3	3	3	3

Department Service Measures:

Manage and oversee the accomplishment of goals and objectives throughout the City organization

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
03 MAYOR**

2021

Account Number

Council Adopted

513 MAYOR

513.10.1100	SALARIES AND WAGES	288,553
513.10.1200	SALARY PART-TIME EMPLOYEES	5,007
513.10.1300	OVERTIME	100
513.10.2100	SOCIAL SECURITY	22,465
513.10.2200	RETIREMENT	36,499
513.10.2300	LABOR AND INDUSTRIES	1,044
513.10.2400	HEALTH INSURANCE	49,549
513.10.3110	OFFICE SUPPLIES	4,500
513.10.3134	OFFICE EQUIPMENT	500
513.10.4182	ADVERTISING	250
513.10.4212	CELLULAR PHONES	1,980
513.10.4911	PRINTING	800
513.10.4967	NEWSLETTER/COMMUNITY DEVELOPMENT	2,500
513.10.4977	MAYOR'S DISCRETIONARY EXPENSES	4,500
513.10.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	500
513.10.4982	TUITION & REGISTRATION	4,000
513.10.5120	SCOG - SKAGIT COUNCIL OF GOVERNMENTS	38,842

Total MAYOR

461,589

Department: Finance

(001-04) Department Overview:

The mission of the Finance Department is to provide the City with financial planning, to maintain financial operations, to provide continued improvement to existing financial systems and to maintain fiscal viability of the City as a whole. The Finance Department prepares and monitors budgetary and financial information systems of the City, which includes internal services, user rate analysis, revenue forecasting, preparation of operating and capital budgets, analyzing optimal fund balances and reserve requirements, and preparing various City, state and federal financial reports and analyses. The Finance Department is also in charge of providing cash, debt, and investment management services and administering the billing system for sewer, solid waste and surface water utilities.

The Finance Department mission is to be responsive, helpful and efficient in serving the citizens of Mount Vernon, elected officials and the other City Departments. The Finance Department is committed to the highest level of financial management and accountability. The Department processes all payroll and payment of bills for the City and provides billing, receipting, account management and answers daily service calls for our 9000 plus utility customers. Other functions and responsibilities of the Finance Department include issuance of business licenses and all functions of the City Clerk including setting City Council meeting agendas, managing public records requests, maintaining original files and database records for all ordinances, resolutions, City Council minutes, contracts and deeds.

Department Goals:

1. Assure fiscal responsibility for the City; providing accurate and timely information to the Mayor, Council and Departments.
2. Continually find ways to operate at high levels of productivity and maintain high levels of service.
3. Continue to seek ways to expand e-government applications to gain efficiencies and provide improved service internally and externally.
4. Continually enhance and strive for sound financial management: maximization of investments, yield on long-term portfolio and short term/liquid investing.
5. Continue to streamline and improve upon the budget process in all aspects, including process, communication and reporting.
6. Continue to provide training to departments on the City's financial system to gain access to financial data at their desktop resulting in gained efficiencies and enhanced budget management by having key information immediately accessible.
7. Continue to train and improve on the public record request process and software and develop a sound and efficient records management process utilizing full functionality of the city records management software.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Approved 2021
Full Time Employees:				
Finance Director Assistant	1	1	1	1
Finance Director Records Manager	1	1	1	1
Payroll Specialist	1	1	1	1
Accountant	1	1	1	1
*Accounting Tech I, II and III	3	3	3	3
Full Time Total	8	8	8	8
Part Time Total	3	1	1	1

*1.00 Full Time position is unfunded in 2021.

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Utility Customers – Residential & Multi-Family	9,292	9,624	9,674	9,424
Utility Customers – Commercial	1,136	1,204	1,204	1,204
Electronic Utility Payments	60,950	65,208	66,000	66,000
Business Licenses	2,400	2,500	2,550	2,560
Invoices Processed	9,700	11,381	11,750	11,750



**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
04 FINANCE AND ADMINISTRATION**

2021

Account Number

Council Adopted

514 FINANCIAL AND RECORDS SERVICE

514.23.1100	SALARIES AND WAGES	600,536
514.23.1200	SALARY PART-TIME EMPLOYEES	21,746
514.23.1300	OVERTIME	3,000
514.23.2100	SOCIAL SECURITY	47,834
514.23.2200	RETIREMENT	81,100
514.23.2300	LABOR AND INDUSTRIES	2,491
514.23.2400	HEALTH INSURANCE	95,871
514.23.3110	OFFICE SUPPLIES	7,000
514.23.4110	PROFESSIONAL SERVICES	4,000
514.23.4121	STATE EXAMINER AUDITING	45,500
514.23.4212	CELLULAR PHONES	730
514.23.4230	POSTAGE	3,000
514.23.4544	MACHINE RENTAL	5,600
514.23.4610	PERFORMANCE BOND	1,752
514.23.4840	MAINTENANCE CONTRACT - SOFTWARE	37,691
514.23.4911	PRINTING	2,500
514.23.4914	BANK FEES	8,000
514.23.4915	COMPUTER SOFTWARE	4,000
514.23.4943	GFOA CERTIFICATE	550
514.23.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	400
514.23.4982	TUITION & REGISTRATION	1,000

Total FINANCE AND ADMINISTRATION

974,301

Department: Attorney

(001-05) Department Overview:

The City Attorney's Office consists of the City Attorney, Assistant City Attorney/City Prosecutor, Part-Time Assistant City Attorney, two paralegals, and one part-time legal assistant. Among the responsibilities and functions of the City Attorney's office are:

1. to resolve legal questions which arise during the development and implementation of City projects and programs;
2. to review and approve all ordinances as to form, and draft the same as requested; to review state and federal legislation in order to ensure compliance between state/federal law and local ordinances;
3. to analyze legal trends in order to present alternatives to Mayor, City Council and various City departments concerning issues facing the City;
4. to represent or manage the representation of the City in all actions brought by or against the City or against City officials in their official capacity, in state and federal court, excluding only those actions in which a complete defense is provided by the City's insurance risk pool;
5. to participate, monitor, and cooperate with counsel for the City's risk pool in all claims brought against the City;
6. to attend all scheduled meetings of the City Council, and various boards, commissions, and other City groups as requested;
7. to prosecute, or supervise the prosecution of, all criminal cases in which the City is a party including providing policy direction and technical advice to the Assistant City Attorney/ City Prosecutor to ensure the proper and effective handling of that individual's work;
8. to draft such documents as may from time to time be required in the course of City business, including ordinances and resolutions, real property conveyances, contracts, and notices. Supervise and review such legal documents ensuring compliance with local, state and federal law and adequate legal protection of the City;
9. to examine all conveyance of real property or interests therein made by, or to, the City;
10. to answer inquiries from citizens and the press for information concerning City matters and review all public records requests to ensure compliance with state law, and protect against the inadvertent disclosure of records that are exempt from disclosure; and
11. to provide training to City staff members and others pertaining to legal matters.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Full Time Employees:				
City Attorney	1	1	1	1
Asst. City Attorney/Prosecutor	1	1	1	1
Paralegal	2	2	2	2
Department Total	4	4	4	4
Part-time Total	2	2	2	2

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Contracts drafted	94	90	90	90
Ordinances written/reviewed	26	22	10	21
Active Court Cases	7	5	4	4
Claims against the City	13	14	11	15

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
05 CITY ATTORNEY**

2021

Account Number

Council Adopted

515 LEGAL

515.30.1100	SALARIES AND WAGES	391,484
515.30.1200	SALARY PART-TIME EMPLOYEES	61,200
515.30.1300	OVERTIME	500
515.30.2100	SOCIAL SECURITY	34,669
515.30.2200	RETIREMENT	53,320
515.30.2300	LABOR AND INDUSTRIES	1,623
515.30.2400	HEALTH INSURANCE	88,159
515.30.3108	LEGAL PUBLICATIONS	18,000
515.30.3110	OFFICE SUPPLIES	5,500
515.30.3134	OFFICE EQUIPMENT	100
515.30.4110	PROFESSIONAL SERVICES	30,000
515.30.4212	CELLULAR PHONES	800
515.30.4230	POSTAGE	600
515.30.4544	MACHINE RENTAL	5,900
515.30.4810	REPAIRS AND MAINTENANCE	300
515.30.4912	DUES CONFERENCE & TUITION	2,000
515.30.4924	COURT COSTS	1,500
515.30.4981	PROFESSIONAL DUES	1,750

Total CITY ATTORNEY

697,405

Department: Human Resources (001-06)

Department Overview:

The Human Resources Department provides leadership, direction and support to city departments, serving 215 full time employees and 15 part-time employees. The department is responsible for recruitment and selection management, administering employee benefit programs, coordinating and delivering citywide training and workforce development, designing and administering a fair, equitable, and market driven compensation management system and providing for the consistent and uniform administration of collective bargaining agreements. The Human Resources Department also develops occupational health and safety programs and monitors compliance with established safety standards, administers the drug-free workplace program, and ensures fair and equal treatment of employees and applicants. In addition, the Human Resources Department actively administers the Civil Service and LEOFF Board processes.

Department Goals:

1. Provide administrative support services, policy direction, and leadership to Directors and management staff to achieve City personnel objectives.
2. Increase employee training using Target Solutions software.
3. Establish city-wide employee credential process in Target Solutions.
4. Review and update personnel policies.
5. Conduct a Classification and Compensation Study
6. Analyze current health care plans offered to employees and recommend changes for following year to reduce costs while providing an attractive and competitive benefit package to employees and future employees.
7. Continue to promote open lines of communication with City employees and labor unions in order to resolve labor issues before escalation occurs.
8. Facilitate the attraction and retention of a diverse and talented workforce.
9. Provide Training to Managers and Supervisors regarding personnel issues such as leaves, discipline, etc.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Full Time Employees:				
Human Resources Director	1	1	1	1
Human Resources Analyst	1	1	1	1
Full Time Total	2	2	2	2
Part Time Total	0	0	0	0

Department Service Measures:

	Actual 2017	Actual 2018	Actual 2019	Projected 2020
Positions Filled	21	19	57	23
Part-Time / Seasonal Positions Filled	15	28	37	3
LEOFF I Retiree Benefit Administration (# of retirees)	21	21	20	20
Professional Training Classes Offered	4	4	4	0
Healthcare Insurance Management (# of Employees)	194	191	228	225
Union Contract Negotiated	3	2	2	3
Arbitrations/ ULP's/ Hearings/ Mediations/Grievances	4	1	1	2
Worker's Compensation Management (# of Injuries)	21	12	20	8

**Approved Expenditures
CITY OF MOUNT VERNON**

001	GENERAL FUND		
06	HUMAN RESOURCES		2021
Account Number			Council Adopted
517	EMPLOYEE BENEFIT PROGRAMS		
517.21.2911	HEALTH INSURANCE - RETIRED	72,600	
517.21.2912	MEDICAL CLAIMS - LEOFF I	37,000	
517.22.2911	HEALTH INSURANCE - RETIRED	71,500	
517.22.2912	MEDICAL CLAIMS - LEOFF I	20,000	
517.90.2400	HEALTH INSURANCE	56,550	
517.90.2401	OTHER PERSONNEL BENEFITS	21,000	
517.90.2510	L&I RETRO PROGRAM	47,859	
517.90.2520	EMPLOYEE WELLNESS	6,000	
517.90.2530	EMPLOYEE RECOGNITION	2,000	
517.90.2700	UNEMPLOYMENT COMPENSATION	30,000	
Total	EMPLOYEE BENEFIT PROGRAMS		364,509
518	CENTRAL SERVICES		
518.10.1100	SALARIES AND WAGES	197,689	
518.10.2100	SOCIAL SECURITY	14,726	
518.10.2200	RETIREMENT	24,616	
518.10.2300	LABOR AND INDUSTRIES	662	
518.10.2400	HEALTH INSURANCE	20,549	
518.10.3110	OFFICE SUPPLIES	2,600	
518.10.4110	PROFESSIONAL SERVICES	39,000	
518.10.4119	ARBITRATION/NEGOTIATION COSTS	25,000	
518.10.4173	EMPLOYEE DRUG TESTING	3,300	
518.10.4174	PHYSICAL EXAMINATIONS	9,000	
518.10.4182	ADVERTISING	2,500	
518.10.4230	POSTAGE	100	
518.10.4840	MAINTENANCE CONTRACT - SOFTWARE	24,434	
518.10.4923	HIRING COSTS	500	
518.10.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	750	
518.10.4982	TUITION & REGISTRATION	2,000	
518.11.4110	PROFESSIONAL SERVICES	3,348	
518.11.4182	ADVERTISING	1,200	
518.11.4230	POSTAGE	25	
518.14.3120	TRAINING MATERIALS	100	
518.14.4110	PROFESSIONAL SERVICES	4,250	
Total	CENTRAL SERVICES		376,349
597	OPERATING TRANSFERS-OUT		
597.00.0000	OPERATING TRANSFERS-OUT	10,000	
Total	OPERATING TRANSFERS-OUT		10,000
Total	HUMAN RESOURCES		750,858

Department: General Facilities (001-07)

Department Overview:

The General Facilities Division is comprised of two full time and one part-time custodians. The Development Services Director acts as the Facility Coordinator and executes day-to-day maintenance activities, preventative maintenance actions and maintains the long term Facility Renewal Program that includes: 6-Year Facility Capital Improvement Program, in-year Facility Renewal Project Development & Management, and emergent Facility Renewal actions. These services include daily cleaning, routine, preventive and emergent maintenance for all major building systems (i.e. heating, ventilation and air conditioning, electrical, plumbing, landscaping, etc.). In future budget requests/cycles, the department would like to entertain the creation of a FTE Facility Coordinator position. Additionally, custodians conduct and perform facility opening, vandalism checks, safety/health/welfare inspections, logistic/supply functions, assistance to other departments during special events/activities, and are a conduit for Facility Dude work orders that require routine, preventative or emergent response.

Preventative maintenance actions/activities are required to maximize the useful life of the building systems such as heating and ventilation, roofs, and electrical systems. Scheduled inspections, services and system component repairs, and replacements will provide an Annual Material Condition Rating for each system within a facility and develop a long term replacement program/plan so that city staff can utilize to incorporate energy efficient sustainable new technologies and replace equipment that is obsolete or has reached/surpassed its service life.

Department Goals:

1. Provide healthy and safe work environments for employees and citizens of Mount Vernon.
2. Perform routine, preventative and emergent maintenance actions/activities on buildings.
3. Implement energy conservation measures throughout all City of Mount Vernon maintained buildings.
4. Respond to complaints and maintenance issues in a timely manner.
5. Develop a long term Facility Renewal Program that identifies Internal, External, Electrical and HVAC requirements.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Full Time Employees:				
Custodian	2	2	2	2
Part Time Admin Asst	1	1	1	1
Department Total	3	3	3	3

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
07 GENERAL FACILITIES**

2021

Account Number	Council Adopted
518.30 MAINTENANCE./SECURITY/INSURANCE/JANITORIAL SERVICES	
518.30.1100 SALARIES AND WAGES	102,994
518.30.1300 OVERTIME	5,000
518.30.2100 SOCIAL SECURITY	8,262
518.30.2200 RETIREMENT	14,007
518.30.2300 LABOR AND INDUSTRIES	5,232
518.30.2400 HEALTH INSURANCE	26,060
518.30.3110 OFFICE SUPPLIES	3,500
518.30.3134 OFFICE EQUIPMENT	25,000
518.30.3500 MINOR TOOLS/EQUIPMENT	2,400
518.30.4110 PROFESSIONAL SERVICES	5,800
518.30.4210 TELEPHONE	10,000
518.30.4212 CELLULAR PHONES	850
518.30.4400 LEASEHOLD EXCISE TAX PAYMENTS	3,200
518.30.4483 DRAINAGE/DIKE TAX	30,000
518.30.4542 VEHICLE REPAIRS	1,605
518.30.4543 EQUIPMENT RENTAL & RESERVE	15,436
518.30.4640 MISC. PERILS/PROPERTY LOSS INSURANCE	21,806
518.30.4810 REPAIRS AND MAINTENANCE	25,000
518.30.4840 MAINTENANCE CONTRACT - SOFTWARE	40,000
518.30.4912 DUES CONFERENCE & TUITION	2,400
518.30.4913 LAUNDRY	1,500
518.30.4982 TUITION & REGISTRATION	400
518.30.6310 OTHER IMPROVEMENTS	5,100
Total MAINTENANCE./SECURITY/INSURANCE/JANITORIAL SERVICES	355,552
518.32 CITY HALL MAINTENANCE/SECURITY/INSURANCE	
518.32.3111 OPERATING SUPPLIES	5,400
518.32.4700 PUBLIC UTILITY SERVICES	64,000
518.32.4810 REPAIRS AND MAINTENANCE	25,000
518.32.4821 MAINTENANCE CONTRACTS	50,000
Total CITY HALL MAINTENANCE/SECURITY/INSURANCE	144,400
518.37 PUBLIC WORKS - MAINTENANCE/SECURITY/INSURANCE	
518.37.3111 OPERATING SUPPLIES	1,800
518.37.4700 PUBLIC UTILITY SERVICES	7,200
518.37.4810 REPAIRS AND MAINTENANCE	5,800
518.37.4821 MAINTENANCE CONTRACTS	3,300
Total PUBLIC WORKS-MAINTENANCE/SECURITY/INSURANCE	18,100

**Approved Expenditures
CITY OF MOUNT VERNON**

001	GENERAL FUND		
07	GENERAL FACILITIES		2021
Account Number			Council Adopted
521.50	PUBLIC SAFETY FACILITIES		
521.50.3111	OPERATING SUPPLIES	12,000	
521.50.4700	PUBLIC UTILITY SERVICES	62,000	
521.50.4810	REPAIRS AND MAINTENANCE	19,800	
521.50.4821	MAINTENANCE CONTRACTS	25,000	
Total	PUBLIC SAFETY FACILITIES		118,800
522.50	FIRE FACILITIES		
522.50.3111	OPERATING SUPPLIES	4,000	
522.50.4700	PUBLIC UTILITY SERVICES	36,000	
522.50.4810	REPAIRS AND MAINTENANCE	12,500	
Total	FIRE FACILITIES		52,500
572.50	LIBRARY FACILITIES		
572.50.3111	OPERATING SUPPLIES	6,000	
572.50.4700	PUBLIC UTILITY SERVICES	2,600	
572.50.4810	REPAIRS AND MAINTENANCE	8,000	
572.50.4821	MAINTENANCE CONTRACTS	5,650	
Total	LIBRARY FACILITIES		22,250
576.80	PARK FACILITIES		
576.80.4700	PUBLIC UTILITY SERVICES	120,000	
Total	PARK FACILITIES		120,000
Total	GENERAL FACILITIES		831,602

Department: Police

(001-08) Budget Narrative:

The Police Department budget is arranged by Divisions for more effective fiscal accountability. Each Division Manager monitors and adjusts operations and programs as the fiscal year progresses and by doing so looks to eliminate surprise shortfalls. The 2021 budget reflects the anticipated economic recovery from COVID-19 and the costs of maintaining programs and operational capability expected from the community. It also includes attention to vital pieces of police equipment that have reached the end of their useful life and need replacement. Neighborhoods are micro communities that form our city and we are intentional with strategies to reduce decay, disorder and criminal behaviors in these areas.

The preliminary budget is developed in a fiscally conservative tone based on goals and objectives developed during the annual planning process and consideration for the city and department strategic plans. A zero-based budget approach has been taken for many years and Division Managers justify all programs and operational needs.



A primary focus in 2021 is building on the work started in 2020 enhancing safety and security in our parks and on our public trail systems. A Law Enforcement Park Ranger became operational in early just as COVID-19 severely restricted public activities however walking, running and biking became a respite for many. The Park Ranger provided law enforcement and security for the lone City Work Program Staff Member checking encampments within our park system and along trails. The Ranger's primary responsibilities include uniformed patrols, investigating crimes, creating crime prevention/deterrence programs, providing interpretive education for indigenous habitat, cultural, natural and historical features within our local area. The Park Ranger works cooperatively with Parks & Enrichment Services Staff to encourage desired use.

Our second focus continues to be filling staffing shortages. The in-custody death of George Floyd in Minneapolis, MN brought worldwide attention to police hiring, training and philosophical practices. Finding recruits with the necessary traits, characteristics and skills takes creativity, responsiveness and thoughtful review. Finding officers who fit what our community expects is a critical component in providing effective police services. This has never been an easy task, but it's even more difficult with differing public views about the police profession, historically high employment rates, strict hiring standards, and generational factors. Even though the Department struggles to fill vacant positions, we will not lower our hiring standards in our search for exemplary candidates.



Our third focus is addressing the anticipated court back-log resulting from COVID-19 closures and the continued growth of record and property processing demands. Records Specialists are responsible for transcribing incident reports and preparing them for referral to the prosecutor's office, compiling statistical data, processing police incident reports, records dissemination, records destruction, permit issuance and report filing. Changes in state law, time sensitive reporting requirements, automating systems that puts more front end data entry work to create efficiencies further down the line have led to an inability to keep up with outdated record destruction. This can mean extra time checking expired documents when information is requested from the public.

Addressing vagrancy/homelessness impacts is a continued focus in 2021. Strategic planning resulted in an embedded social worker function as an alternative police response through outreach and engagement to homeless individuals with behavioral health service needs. A Park Ranger to address safety, quality of life issues and encourage use of public parks and trails. Masters in Social Work Interns working alongside our Outreach Coordinator were piloted this past year with success and are expected in 2021 to help address the growing demands.



Another 2021 budget priority is responsive to continuing pandemic costs and proposed policing reforms that are being suggested but yet defined as the budget process is occurring. I-940 (2018/19) reform legislation requires 40-hour training mandates every 3 years for police officers. It calls for police shooting investigation team changes, greater citizen inclusion and transparency. Additional recommendations have included suggestions that could affect organizational structure, policy and practices that will likely involve costs. As an example, requiring body cameras is an area that has both equipment, staffing, training and other implications.



Department Overview:

Introduction: The Police Department's mission is to consistently seek and find ways to affirmatively promote, preserve, and deliver a feeling of security, safety, and productive, quality service to citizens and visitors of the community. Several years ago, the Police Department designed a work plan built around the strategic principles of prevention, exchange, adaptability and shared responsibility. These principles complement the established approach and priorities of the City and its City Council. Furthermore, they have helped solidify the interactions between police, the public, and the various City departments. The Department's philosophical



approach to doing business requires the direct involvement of residents and business owners in identifying and solving problems related to crime, fear of crime, and neighborhood degradation. The Department focuses on a number of key priorities intended to have the greatest chance of impacting outcomes in a desired way. These priorities include rapid response to emergencies, aggressive crime fighting, high visibility, partnering in neighborhood problem solving, creating an atmosphere of trust, transparency, and fairness, emphasizing prevention as the central strategy of operations, and adherence to strict standards of conduct and ethics. These strategies and priorities have served as the foundation for policy development, organizational structure and function, resource allocation and operations.

Organization Profile: To best provide our public with meaningful service, safety, and security, the Department continually evaluates and adjusts the organizational structure. The Department has a traditional rank structure or chain of command; however, it manages its responsibilities with fewer bureaucratic tiers. Operational decisions are made at all levels. A supervisor's role is essentially that of a quality control manager and not simply a final voice of approval for staff decisions. Employees at all levels are trained and expected to make quality decisions that will contribute to improved neighborhood conditions and overall safety for all citizens and visitors.



The Department is comprised of two functional areas, or bureaus. These Bureaus (Operations and Services) are each comprised of three Divisions. Division-level oversight is the responsibility of mid-managers; in most cases lieutenants. To accomplish the current level of service, the Department maintains a workforce of 46 commissioned officers, 3 limited commission officers, 1 park ranger, 10 support staff, 1 outreach coordinator and approximately 50 volunteers.

Department Mission:

To consistently seek and find ways to affirmatively promote, preserve, and deliver a feeling of security, safety, and productive, quality services to citizens and visitors of our community.

Department Goals:

1. To decrease the amount of actual and perceived criminal activity and other threats to public safety.
2. To deliver the type of police service consistent with community needs and the ideals of contemporary policing practices.
3. To create community-wide awareness of crime problems and methods of increasing police and resident ability to deal with actual and/or potential criminal activity.
4. To maintain a commitment to community-based policing principles as an effective means to attaining the Department Mission and ultimately the Department Vision.
5. To recognize no two neighborhoods are exactly alike and to design our policing function, approaches, and deployment to meet the needs of each neighborhood.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Full Time Employees:				
Chief of Police	1	1	1	1
Lieutenant	3	3	3	3
Sergeant	6	6	6	6
Police Officer	36	36	36	36
CSO	2	2	2	2
Park Ranger	1	1	1	1
Outreach Coordinator	1	1	1	1
Records Manager	1	1	1	1
Records Specialist	5	6	6	6
Administrative Assistant	1	1	1	1
Receptionist	1	1	1	1
Animal Control Officer	1	1	1	1
Investigations Secretary	1	1	1	1
Department Total	60.5	61	61	61
Part-time (Records Specialist)	1	0	0	0

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Block Watch Groups	101	103	103	104
Volunteer Hours	4,863	7,452	3,500	6,100
NIBRS Group A Incidents	3,473	2,864	2,804	2,888
Calls for Service	24,258	22,772	21,294	21,932
Violent Crimes per 1,000	2.98	1.73	1.61	1.60

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
08 POLICE DEPARTMENT**

2021

Account Number

Council Adopted

521.10 POLICE ADMINISTRATION

521.10.1100	SALARIES AND WAGES	327,828
521.10.1300	OVERTIME	750
521.10.2100	SOCIAL SECURITY	25,136
521.10.2200	RETIREMENT	21,810
521.10.2300	LABOR AND INDUSTRIES	8,290
521.10.2400	HEALTH INSURANCE	61,601
521.10.2821	UNIFORMS	1,500
521.10.2822	CLOTHING	450
521.10.3110	OFFICE SUPPLIES	4,250
521.10.3111	OPERATING SUPPLIES	2,000
521.10.4110	PROFESSIONAL SERVICES	4,850
521.10.4123	PSYCHOLOGICAL MEDICAL & POLYGRAP	7,600
521.10.4137	PRE-EMPLOYMENT CHECKS	150
521.10.4183	RECRUITMENT COSTS	3,300
521.10.4220	RADIO	18,250
521.10.4221	ALARMS	2,590
521.10.4310	TRAVEL	250
521.10.4542	VEHICLE REPAIRS	935
521.10.4543	EQUIPMENT RENTAL & RESERVE	18,033
521.10.4820	GROUNDS MAINTENANCE	3,000
521.10.4912	DUES CONFERENCE & TUITION	1,250
521.10.4913	LAUNDRY	500
521.10.4915	COMPUTER SOFTWARE	56,485
521.10.4982	TUITION & REGISTRATION	13,388
521.10.4990	COLLEGE REIMBURSEMENTS	3,500

Total POLICE ADMINISTRATION

587,696

521.11 POLICE RECORDS

521.11.1100	SALARIES AND WAGES	415,818
521.11.1300	OVERTIME	7,368
521.11.2100	SOCIAL SECURITY	32,374
521.11.2200	RETIREMENT	54,888
521.11.2300	LABOR AND INDUSTRIES	2,343
521.11.2400	HEALTH INSURANCE	129,134
521.11.2821	UNIFORMS	1,800
521.11.3100	OFFICE & OPERATING SUPPLIES	30,000
521.11.4110	PROFESSIONAL SERVICES	92,597
521.11.4210	TELEPHONE	18,000
521.11.4212	CELLULAR PHONES	32,000
521.11.4230	POSTAGE	4,000
521.11.4310	TRAVEL	2,500
521.11.4544	MACHINE RENTAL	10,000

**Approved Expenditures
CITY OF MOUNT VERNON**

001	GENERAL FUND		
08	POLICE DEPARTMENT		2021
Account Number			Council Adopted
521.11.4810	REPAIRS AND MAINTENANCE		2,000
521.11.4913	LAUNDRY		1,600
521.11.4982	TUITION & REGISTRATION		3,125
	Total POLICE RECORDS		839,547
521.20	PATROL OPERATIONS		
521.20.1100	SALARIES AND WAGES	3,004,114	
521.20.1300	OVERTIME	290,495	
521.20.2100	SOCIAL SECURITY	249,027	
521.20.2200	RETIREMENT	173,047	
521.20.2300	LABOR AND INDUSTRIES	126,282	
521.20.2400	HEALTH INSURANCE	560,004	
521.20.2410	HEALTH CLUB MEMBERSHIPS	7,500	
521.20.2821	UNIFORMS	37,101	
521.20.3122	K-9 SUPPLIES	1,500	
521.20.3130	PATROL SUPPLIES	42,112	
521.20.3131	PTO SUPPLIES	4,300	
521.20.3134	OFFICE EQUIPMENT	1,150	
521.20.4110	PROFESSIONAL SERVICES	1,000	
521.20.4310	TRAVEL	7,700	
521.20.4542	VEHICLE REPAIRS	15,890	
521.20.4543	EQUIPMENT RENTAL & RESERVE	306,554	
521.20.4810	REPAIRS AND MAINTENANCE	1,000	
521.20.4913	LAUNDRY	4,500	
521.20.4925	VEHICLE IMPOUNDMENT	12,500	
521.20.4948	EXTRADITION EXPENSES	2,000	
521.20.4982	TUITION & REGISTRATION	11,700	
521.20.4989	SPECIAL INVESTIGATIONS	4,000	
	Total PATROL OPERATIONS		4,863,476
521.21	POLICE INVESTIGATIONS		
521.21.1100	SALARIES AND WAGES	749,595	
521.21.1300	OVERTIME	52,847	
521.21.2100	SOCIAL SECURITY	60,634	
521.21.2200	RETIREMENT	45,775	
521.21.2300	LABOR AND INDUSTRIES	25,546	
521.21.2400	HEALTH INSURANCE	102,088	
521.21.2821	UNIFORMS	2,800	
521.21.2822	CLOTHING	2,850	
521.21.3111	OPERATING SUPPLIES	3,090	
521.21.4150	TRANSLATOR	1,000	
521.21.4310	TRAVEL	4,500	
521.21.4542	VEHICLE REPAIRS	3,739	
521.21.4543	EQUIPMENT RENTAL & RESERVE	72,130	

**Approved Expenditures
CITY OF MOUNT VERNON**

001	GENERAL FUND		2021
08	POLICE DEPARTMENT		Council Adopted
Account Number			
521.21.4810	REPAIRS AND MAINTENANCE		400
521.21.4913	LAUNDRY		5,850
521.21.4982	TUITION & REGISTRATION		5,050
	Total POLICE INVESTIGATIONS		1,137,894
521.23	DRUG UNIT		
521.23.1100	SALARIES AND WAGES		101,946
521.23.1300	OVERTIME		8,160
521.23.2100	SOCIAL SECURITY		8,243
521.23.2200	RETIREMENT		5,744
521.23.2300	LABOR AND INDUSTRIES		4,195
521.23.2400	HEALTH INSURANCE		21,105
	Total DRUG UNIT		149,393
521.26	NEIGHBORHOOD POLICING		
521.26.1100	SALARIES AND WAGES		316,870
521.26.1300	OVERTIME		22,128
521.26.2100	SOCIAL SECURITY		25,394
521.26.2200	RETIREMENT		17,693
521.26.2300	LABOR AND INDUSTRIES		12,502
521.26.2400	HEALTH INSURANCE		61,089
521.26.2821	UNIFORMS		1,250
521.26.3111	OPERATING SUPPLIES		2,750
521.26.4150	TRANSLATOR		250
521.26.4700	PUBLIC UTILITY SERVICES		3,200
521.26.4810	REPAIRS AND MAINTENANCE		400
521.26.4913	LAUNDRY		675
	Total NEIGHBORHOOD POLICING		464,201
521.30	POLICE CRIME PREVENTION		
521.30.1100	SALARIES AND WAGES		336,625
521.30.1300	OVERTIME		8,479
521.30.2100	SOCIAL SECURITY		26,187
521.30.2200	RETIREMENT		28,267
521.30.2300	LABOR AND INDUSTRIES		13,246
521.30.2400	HEALTH INSURANCE		81,665
521.30.2821	UNIFORMS		1,200
521.30.2822	CLOTHING		450
521.30.3111	OPERATING SUPPLIES		8,732
521.30.4310	TRAVEL		3,500
521.30.4542	VEHICLE REPAIRS		2,337
521.30.4543	EQUIPMENT RENTAL & RESERVE		45,082
521.30.4913	LAUNDRY		800
521.30.4982	TUITION & REGISTRATION		2,400
	Total POLICE CRIME PREVENTION		558,970

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
08 POLICE DEPARTMENT**

Account Number	2021 Council Adopted
521.31 PARK RANGER	
521.31.1100 SALARIES AND WAGES	59,694
521.31.1300 OVERTIME	1,000
521.31.2100 SOCIAL SECURITY	4,644
521.31.2200 RETIREMENT	7,872
521.31.2300 LABOR AND INDUSTRIES	2,558
521.31.2400 HEALTH INSURANCE	17,001
521.31.2821 UNIFORMS	850
521.31.3111 OPERATING SUPPLIES	2,500
521.31.4542 VEHICLE REPAIRS	467
521.31.4543 EQUIPMENT RENTAL & RESERVE	9,016
521.31.4913 LAUNDRY	600
521.31.4982 TUITION AND REGISTRATION	750
Total PARK RANGER	106,952
521.40 POLICE TRAINING	
521.40.3111 OPERATING SUPPLIES	45,389
521.40.4110 PROFESSIONAL SERVICES	400
521.40.4991 RANGE FEES	7,122
Total POLICE TRAINING	52,911
521.70 TRAFFIC POLICING	
521.70.1100 SALARIES AND WAGES	184,095
521.70.1300 OVERTIME	8,470
521.70.2100 SOCIAL SECURITY	14,552
521.70.2200 RETIREMENT	10,138
521.70.2300 LABOR AND INDUSTRIES	8,181
521.70.2400 HEALTH INSURANCE	46,989
521.70.2821 UNIFORMS	1,000
521.70.3111 OPERATING SUPPLIES	1,500
521.70.4310 TRAVEL	500
521.70.4542 VEHICLE REPAIRS	935
521.70.4543 EQUIPMENT RENTAL & RESERVE	18,033
521.70.4810 REPAIRS AND MAINTENANCE	300
521.70.4913 LAUNDRY	300
521.70.4920 RADAR & SPEED CALIBRATION	1,818
521.70.4982 TUITION & REGISTRATION	600
Total TRAFFIC POLICING	297,411

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
08 POLICE DEPARTMENT**

Account Number	2021 Council Adopted
521.81 PROPERTY & EVIDENCE ROOM	
521.81.1100 SALARIES AND WAGES	63,342
521.81.1300 OVERTIME	500
521.81.2100 SOCIAL SECURITY	4,884
521.81.2200 RETIREMENT	8,280
521.81.2300 LABOR AND INDUSTRIES	2,543
521.81.2400 HEALTH INSURANCE	21,105
521.81.2821 UNIFORMS	200
521.81.3111 OPERATING SUPPLIES	6,700
521.81.4542 VEHICLE REPAIRS	935
521.81.4543 EQUIPMENT RENTAL & RESERVE	18,033
521.81.4810 REPAIRS AND MAINTENANCE	300
521.81.4913 LAUNDRY	675
Total PROPERTY & EVIDENCE ROOM	127,497
523.60 POLICE CARE & CUSTODY-PRISONER	
523.60.4124 EMERGENCY MEDICAL & HOSPITAL	80,000
523.60.5123 SKAGIT CO. CARE OF PRISONERS	2,000
523.60.5128 JAIL SALES TAX PASS THRU	1,394,000
523.60.5132 PRISONER TRANSPORTATION	26,795
Total POLICE CARE & CUSTODY-PRISONER	1,502,795
554.30 ANIMAL CONTROL	
554.30.1100 SALARIES AND WAGES	64,823
554.30.1300 OVERTIME	450
554.30.2100 SOCIAL SECURITY	4,993
554.30.2200 RETIREMENT	8,466
554.30.2300 LABOR AND INDUSTRIES	2,541
554.30.2400 HEALTH INSURANCE	9,059
554.30.2820 UNIFORMS & CLOTHING	650
554.30.3111 OPERATING SUPPLIES	700
554.30.4126 ANIMAL CARE & DISPOSAL	15,000
554.30.4310 TRAVEL	250
554.30.4542 VEHICLE REPAIRS	935
554.30.4543 EQUIPMENT RENTAL & RESERVE	18,033
554.30.4810 REPAIRS AND MAINTENANCE	150
554.30.4913 LAUNDRY	750
554.30.4982 TUITION & REGISTRATION	884
Total ANIMAL CONTROL	127,684

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
08 POLICE DEPARTMENT**

2021

Account Number	Council Adopted
565.40 HOMELESS SERVICES	
565.40.1100 SALARIES AND WAGES	75,264
565.40.1300 OVERTIME	500
565.40.2100 SOCIAL SECURITY	5,796
565.40.2200 RETIREMENT	9,827
565.40.2300 LABOR AND INDUSTRIES	4,002
565.40.2400 HEALTH INSURANCE	9,059
565.40.2821 UNIFORMS	300
565.40.3110 OFFICE SUPPLIES	200
565.40.3111 OPERATING SUPPLIES	6,000
565.40.4110 PROFESSIONAL SERVICES	1,800
565.40.4310 TRAVEL	250
565.40.4542 VEHICLE REPAIRS	934
565.40.4543 EQUIPMENT RENTAL & RESERVE	18,033
565.40.4982 TUITION AND REGISTRATION	500
Total HOMELESS SERVICES	132,465
594.21 CAPITAL EXPENDITURES-POLICE	
594.21.6421 POLICE VEHICLE EQUIPMENT	26,184
Total CAPITAL EXPENDITURES-POLICE	26,184
Total POLICE DEPARTMENT	<u><u>10,975,076</u></u>

Department: Fire

(001-09) Budget Narrative:

The 2021 Fire Department budget is presented for your consideration. The Mission of your Fire Department is *“To protect the lives, property and environment of the citizens of Mount Vernon, and to minimize loss when emergencies occur”*.

The need for emergency response for fires, emergency medical care and public assistance continues to show an increasing trend. The Fire Department continues to meet this challenge with a dedicated work force.

The past two years were full of growth and positive change for your Fire Department. We successfully implemented a new EMS delivery system and enhanced our staff with two positions in our administrative staff; both focused on quality control and training. 2021 we will focus on improving our fire prevention efficiencies, further implementing computer software for tracking company inspections, plan reviews and permit process. In addition we are committed to staff development with leadership training, basic firefighter skills and health and safety training.

Preparing our personnel for the variety of emergencies they encounter is a high priority for the department. It is imperative that we maintain a high level of readiness through a rigorous training process. Our training costs continue to increase, and new requirements are added on a regular basis. This budget puts an emphasis on preparing personnel for leadership and command positions along with support for the Blue Card system centered on fire ground tactics and safety.

Your Fire Department continually strives to provide the best possible service at the least cost to our citizens. Our surveys, sent to all persons who have called 911, show overwhelming positive comments about our personnel, response, and performance. Of course, excellence begets high expectations, and we look forward to another year of outstanding service to our community.

Department Overview:

The MV Fire Department is responsible for fire prevention and investigation, fire suppression, emergency medical services, as well as Emergency Management for the City. This year it is anticipated that our firefighters will respond to over 8,261 emergency and non-emergency calls. The fire department is also an integral part of the community development planning process.

Department personnel respond from three stations strategically located around the geographical center of the city and from our neighboring Fire District on Mclean Rd. Our stations house a variety of emergency response equipment. Our downtown Station 1 houses a fire engine, a brush unit, support vehicle, as well as a reserve engine and reserve ambulance. Station 2 is home to the ladder truck, an ambulance (M129), a reserve ambulance (A129), a reserve engine, and the Battalion Chief. Station 3 has a front line fire engine and a cross staffed ambulance (M139). The primary engines, ladder and city ambulance are staffed with career firefighters, and the additional equipment is dependent upon career callback staffing. The City and Fire District 2 have a joint agreement which enables us to house a third ambulance (M119) at their McLean Road headquarters, this unit covers our citizens of west Mount Vernon and the County area.

All of the Fire Department administrative matters such as permits, inspection scheduling, tours, personnel issues, payroll and accounting are handled by the administrative assistant and the department office assistant.

The department functions under a typical paramilitary rank structure common to most fire departments in the county. Each shift is supervised by a Battalion Chief who is stationed at the headquarters station and responds to fires and multi-engine non-fire events. Each fire station is supervised by a Station Captain, who is responsible for the function of all shifts assigned to that station. Each piece of equipment has an assigned officer and operator.

Department Goals:

1. Improve our fire based EMS service by utilizing medical criteria based dispatch and closest unit based on geographic location.

2. Improve our comprehensive quality assurance and continuing quality improvement program for emergency medical responses.
3. Implement technologies that improve efficiencies and effectiveness of fire personnel.
4. Ensure that all personnel are achieving minimum training standards and advanced training opportunities are provided for career development.
5. Increase outside agency engagement and coordination.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Full Time Employees:				
Fire Chief	1	1	1	1
Assistant Fire Chief	0	1	1	1
Quality Assurance Manager	0	1	1	1
Fire Marshal	1	1	1	1
Battalion Chief	3	3	3	3
Captain	9	9	9	9
Firefighter & Firefighter Paramedic	21	36	36	36
Fire Inspector	1	1	1	1
Administrative Assistant	1	1	1	1
Office Assistant II	1	1	1	1
Department Total	38	55	55	55

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Number of alarms	6,102	7,369	7,122	8261
Fire Calls	133	135	130	150
Medical Calls	4,283	6,429	5,090	5904
Rescue Calls	7	7	4	5
Public Assist Calls	437	416	456	529
Other Calls ¹	1,339	382	1,642	1,905
Medical Response Time in Minutes (90 th percentile) ²	8:23	12:14	10:28	10:45
Training hours	4,989	3,576	3,961	4,000
Number of Fire Inspections	4,078	1,601	1,000	1,700
Number of Plan Reviews	199	113	180	220
Average Turn Around time for Plan Reviews ³	21.9	23.9	21.9	15

¹Other includes: Hazmat, Good Intent, False Alarm, Weather and Special Calls.

²Response time is based on priority response calls and is calculated from alarm time to arrival time of the first arriving unit. This time also includes the secondary response areas the City is responsible for per the EMS transport agreement.

³Plan Review Turn Around time includes plan reviews sent out to 3rd Party and delays in the review for modifications or construction builds.

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
09 FIRE DEPARTMENT**

2021

Account Number	Council Adopted
522.10 FIRE ADMINISTRATION	
522.10.1100 SALARIES AND WAGES	363,444
522.10.1300 OVERTIME	5,000
522.10.2100 SOCIAL SECURITY	12,053
522.10.2200 RETIREMENT	27,203
522.10.2300 LABOR AND INDUSTRIES	9,561
522.10.2400 HEALTH INSURANCE	43,725
522.10.2820 UNIFORMS & CLOTHING	3,000
522.10.3110 OFFICE SUPPLIES	10,000
522.10.3111 OPERATING SUPPLIES	50,000
522.10.3134 OFFICE EQUIPMENT	5,000
522.10.4110 PROFESSIONAL SERVICES	5,000
522.10.4123 PSYCHOLOGICAL	5,000
522.10.4230 POSTAGE	4,000
522.10.4310 TRAVEL	7,000
522.10.4544 MACHINE RENTAL	18,000
522.10.4840 MAINTENANCE CONTRACT - SOFTWARE	2,000
522.10.4980 DUES SUBSCRIPTIONS & MEMBERSHIPS	3,365
522.10.4982 TUITION & REGISTRATION	6,000
Total FIRE ADMINISTRATION	579,351
522.12 FIRE COMMUNICATIONS	
522.12.3111 OPERATING SUPPLIES	1,000
522.12.3500 MINOR TOOLS/EQUIPMENT	500
522.12.4212 CELLULAR PHONES	15,000
522.12.4220 RADIO	24,000
522.12.4810 REPAIRS AND MAINTENANCE	3,100
522.12.4915 COMPUTER SOFTWARE	12,200
Total FIRE COMMUNICATIONS	55,800
522.20 FIRE SUPPRESSION	
522.20.1100 SALARIES AND WAGES	347,758
522.20.1300 OVERTIME	130,000
522.20.2100 SOCIAL SECURITY	6,832
522.20.2200 RETIREMENT	25,113
522.20.2300 LABOR AND INDUSTRIES	25,948
522.20.2400 HEALTH INSURANCE	71,686
522.20.2820 UNIFORMS & CLOTHING	5,000
522.20.2824 PROTECTIVE CLOTHING	10,000
522.20.2910 PENSION SERVICES	36,000
522.20.3110 OFFICE SUPPLIES	1,000
522.20.3111 OPERATING SUPPLIES	25,000
522.20.3112 HYDRANT SUPPLIES	5,000
522.20.3113 HOSE SUPPLIES	7,500

**Approved Expenditures
CITY OF MOUNT VERNON**

001	GENERAL FUND		2021
09	FIRE DEPARTMENT		Council Adopted
Account Number			
522.20.3500	MINOR TOOLS/EQUIPMENT		10,000
522.20.4230	POSTAGE		275
522.20.4810	REPAIRS AND MAINTENANCE		13,000
522.20.4913	LAUNDRY		9,000
522.20.4915	COMPUTER SOFTWARE		5,000
	Total FIRE SUPPRESSION		734,112
522.22	MOBILIZATION/CONTRACT REIMBURSEMENTS		
522.22.3111	OPERATING SUPPLIES		3,000
522.22.3500	MINOR TOOLS AND EQUIPMENT		500
522.22.4310	TRAVEL		1,000
522.22.4982	TUITION & REGISTRATION		500
	Total MOBILIZATION/CONTRACT REIMBURSEMENTS		5,000
522.30	FIRE PREVENTION & INVESTIGATION		
522.30.1100	SALARIES AND WAGES		182,623
522.30.1300	OVERTIME		10,000
522.30.2100	SOCIAL SECURITY		6,589
522.30.2200	RETIREMENT		14,945
522.30.2300	LABOR AND INDUSTRIES		8,131
522.30.2400	HEALTH INSURANCE		51,087
522.30.2820	UNIFORMS & CLOTHING		2,000
522.30.3111	OPERATING SUPPLIES		12,000
522.30.3500	MINOR TOOLS/EQUIPMENT		1,500
522.30.4310	TRAVEL		2,000
522.30.4810	REPAIRS AND MAINTENANCE		375
522.30.4980	DUES SUBSCRIPTIONS&MEMBERSHIPS		1,225
522.30.4982	TUITION & REGISTRATION		3,000
	Total FIRE PREVENTION & INVESTIGATION		295,475
522.45	FIRE TRAINING		
522.45.3111	OPERATING SUPPLIES		3,000
522.45.3500	MINOR TOOLS/EQUIPMENT		2,000
522.45.4110	PROFESSIONAL SERVICES		21,900
522.45.4310	TRAVEL		5,000
522.45.4810	REPAIRS AND MAINTENANCE		1,000
522.45.4982	TUITION & REGISTRATION		72,000
	Total FIRE TRAINING		104,900
522.50	FIRE FACILITIES		
522.50.3111	OPERATING SUPPLIES		9,000
522.50.4810	REPAIRS AND MAINTENANCE		25,000
522.50.4811	BUILDING & GROUNDS MAINTENANCE		6,000
	Total FIRE FACILITIES		40,000

**Approved Expenditures
CITY OF MOUNT VERNON**

001	GENERAL FUND		
09	FIRE DEPARTMENT		2021
Account Number			Council Adopted
522.50	FIRE FACILITIES		
522.50.3111	OPERATING SUPPLIES	9,000	
522.50.4810	REPAIRS AND MAINTENANCE	25,000	
522.50.4811	BUILDING & GROUNDS MAINTENANCE	6,000	
Total	FIRE FACILITIES		40,000
522.70	AMBULANCE SERVICES		
522.70.1100	SALARIES AND WAGES	4,407,899	
522.70.1300	OVERTIME	450,000	
522.70.2100	SOCIAL SECURITY	70,208	
522.70.2200	RETIREMENT	261,835	
522.70.2300	LABOR AND INDUSTRIES	305,848	
522.70.2400	HEALTH INSURANCE	910,277	
522.70.2820	UNIFORMS & CLOTHING	40,000	
522.70.2824	PROTECTIVE CLOTHING	62,000	
522.70.3110	OFFICE SUPPLIES	1,000	
522.70.3111	OPERATING SUPPLIES	125,000	
522.70.3126	EMS OPERATING SUPPLIES	25,000	
522.70.3500	MINOR TOOLS AND EQUIPMENT	5,000	
522.70.4110	PROFESSIONAL SERVICES	110,000	
522.70.4310	TRAVEL	4,000	
522.70.4810	REPAIRS AND MAINTENANCE	1,000	
522.70.4913	LAUNDRY	15,000	
522.70.4982	TUITION & REGISTRATION	59,000	
Total	AMBULANCE SERVICES		6,853,067
525.10	EMERGENCY OPERATIONS CENTER		
525.10.3110	OFFICE SUPPLIES	500	
525.10.3116	OPERATING SUPPLIES-EOC	8,600	
Total	EMERGENCY OPERATIONS CENTER		9,100
Total	FIRE DEPARTMENT		<u>8,676,805</u>

Department: Public Works / Engineering (001-11)

Department Overview:

Public Works/Engineering is comprised of the staff and resources of the Capital Programs Division, Program Coordination Division, and Administrative Services within the Public Works Department. The purpose of these divisions is to (1) provide general oversight and administrative services to the public works department, (2) identify and implement public works capital projects and infrastructure programs for the City, (3) provide engineering and public works management services to the City, and (4) Support fiber optic infrastructure and expansion plans, in collaboration with IS.

Department Goals:

1. Complete construction of the Wastewater Treatment Plant Addition, construct the Freeway Dr (Cameron – College Way) project, and design the Hoag Rd and Laventure Rd Intersection Improvements. Continue the City's street maintenance and ADA curb ramp program at maximum level feasible with available REET and TBD funds.
2. Continue implementation of infrastructure maintenance projects and programs. For example, sewer and storm system restoration and inspection programs.
3. Continue to improve the quality of City's GIS data and broaden pool of trained staff users.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Full Time Employees:				
Public Works Director	1	1	1	1
Assistant Public Works Director	1	1	1	1
Engineering Manager	.25	.25	.25	.25
Project Engineer	1	1	1	1
Engineering Tech III- Capital Projects Inspector	1	1	1	1
Office Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Department Total	6.25	6.25	6.25	6.25

Department Service Measures:	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Citizen Contacts	1276	1739	1400	1400
Street Projects	22	22	21	21
Storm Projects	8	8	8	8
Sewer Projects	6	3	3	3

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
11 PUBLIC WORKS/ENGINEERING**

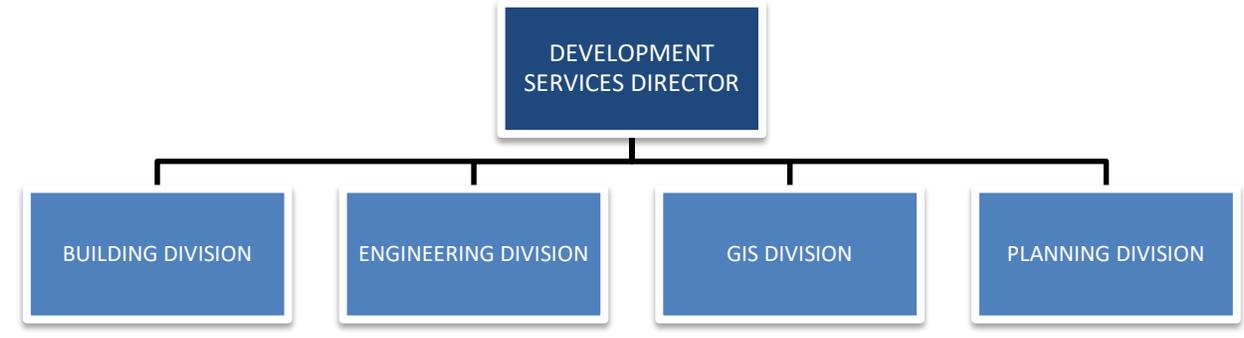
2021

<i>Account Number</i>	<i>Council Adopted</i>
544.20 ENGINEERING	
544.20.1100 SALARIES AND WAGES	305,009
544.20.2100 SOCIAL SECURITY	23,333
544.20.2200 RETIREMENT	39,560
544.20.2300 LABOR AND INDUSTRIES	7,587
544.20.2400 HEALTH INSURANCE	56,048
Total ENGINEERING	431,537
544.90 OPERATIONS & ADMINISTRATION	
544.90.1100 SALARIES AND WAGES	313,482
544.90.1300 OVERTIME	1,500
544.90.2100 SOCIAL SECURITY	24,096
544.90.2200 RETIREMENT	40,443
544.90.2300 LABOR AND INDUSTRIES	3,857
544.90.2400 HEALTH INSURANCE	43,784
544.90.3110 OFFICE SUPPLIES	4,000
544.90.3125 BOOKS	600
544.90.3134 OFFICE EQUIPMENT	1,000
544.90.4110 PROFESSIONAL SERVICES	15,000
544.90.4162 BRIDGE INSPECTION	5,000
544.90.4212 CELLULAR PHONES	2,220
544.90.4230 POSTAGE	400
544.90.4542 VEHICLE REPAIRS	3,985
544.90.4543 EQUIPMENT RENTAL & RESERVE	12,769
544.90.4544 MACHINE RENTAL	4,500
544.90.4810 REPAIRS AND MAINTENANCE	1,000
544.90.4915 COMPUTER SOFTWARE	8,000
544.90.4980 DUES SUBSCRIPTIONS & MEMBERSHIPS	2,310
544.90.4982 TUITION & REGISTRATION	3,500
Total OPERATIONS & ADMINISTRATION	491,446
Total PUBLIC WORKS/ENGINEERING	<u>922,983</u>

Department: Development Services (001-12)

Department Overview:

The Development Services Department Director provides overall leadership, management and coordination of the department by assisting with the creation of and implementing the goals and work plans established by the Mayor and City Council. There are four distinct divisions within the Development Services Department that the Director oversees: Building, Engineering, GIS and Planning.



The completed Downtown Flood Protection and Revitalization project has created an economic rebirth and investment opportunity for the Historic Downtown and South Kincaid Area. For instance, there have been a significant number of tenant improvements, new commercial development across from the Multi-Modal Transportation Center, the Library Commons Project and potential Private Public Partnership Project(s) on City-Owned property along the historic Skagit River. The Department continues to market/advertise the Historic Downtown through our community marketing campaign, encouraging businesses to relocate downtown and take advantage to Economic Development Enterprise Zone grants and the City's fiberoptic infrastructure. The City continues to work on a variety of code amendments and development opportunities as they relate to the Housing Action Plan which includes: permanent supported housing, single & multi-family affordable housing density bonus opportunities for those earning less than 80% of the area median income (AMI), Auxiliary Dwelling Units and promoting in-fill / zero lot line development projects.

The Department maintains the Comprehensive Plan and development regulations including, but not limited to: zoning code, subdivision code, critical area code, building code, floodplain management, and engineering standards. The department regulates and provides stewardship of environmentally sensitive critical areas within the city, and provides facilities management services & custodial services for city buildings.

Building Division:

The Building Division is comprised of the Building Official, Plans Examiner/Building Inspector, and Code Compliance Officer. This division is responsible for activity associated with the issuance of the Department's permits and the enforcement of codes.

The Building Official supervises the division, performs permit review and code interpretation, is responsible for the City's Flood Management & Hazard Mitigation Program, and manages the city's building facilities.

The Code Compliance Officer responds to complaints regarding the enforcement of codes, abandoned vehicles and property, and general nuisances. The officer conducts field investigations, gathers evidence, and files reports and issues notices of violation and citations.

Planning Division:

The Planning Division is comprised of a Principal Planner, Planning Coordinator (in the 2021 Budget this position has transitioned to Senior Planner with a corresponding reduction in contracted services budget) and two Permit Technicians. This division coordinates and provides project management responsibility for long range Growth Management Act (GMA) planning, legislative issues, current planning, and permit issuance/tracking for building, engineering, and planning permits. The Permit Technician(s) perform general permit customer service for commercial and residential activities, inter/intra-departmental tracking of all permits.

This Division administers the State Environmental Policy Act, the Shoreline Master Program, and the Critical Areas Ordinance. To complete these duties the Principal Planner manages a number of consultants that complete work for the City related to critical areas, the Comprehensive Plan, and other planning related work.

This Division manages the Planning Commission, communicates and interacts with elected officials, the public, executives of public and private organizations/agencies on behalf of the Department Director to analyze, evaluate, resolve, and educate others on public policy issues and land use regulations.

Engineering Services Division:

The Engineering Division is comprised of the Development Services Engineering Manager, Associate Engineer/Planner, and Engineering Inspector. This Division is responsible for the management of development projects and oversees the design and installation of the City’s infrastructure. Additionally, this division leads the review, approval and inspection of projects for compliance with certain Mount Vernon Municipal codes, the City’s Engineering Standards and WSDOT Specification as well as Department of Ecology Storm Water Manual including NPDES requirements. This Division also performs traffic concurrency analysis, manages plan review and traffic consultant contracts.

The Development Services Engineering Manager supervises and provides support, guidance, coaching and training for staff; as well as performs plan review, code interpretation, leads on the update and revisions of process improvements, and code updates.

GIS Division:

The GIS Division is comprised of the Development Services GIS Manager and GIS Technician. This division is responsible for the management of all GIS products related to City infrastructure to include: street, stormwater, and wastewater utilities. Additionally, the Division creates high quality maps for print and digital presentation; Develop, maintain and update databases and assist in ensuring compliance with policies and procedures related to development, use and upkeep of spatial data; Assists in development and coordination of long range plans for the evolution of the City’s Geo database that include Parks, Police and Fire requirements; and prioritizes and coordinates GIS implementation, utilization and application requests for the City.

DEVELOPMENT SERVICES MEASURES	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	PROJECTED 2020	PROJECTED 2021
Overall Permit Revenue	\$615,000	\$650,000	\$734,814	\$600,000	\$750,000	\$760,000
New Construction Property Tax Revenue Added	\$113,658	\$108,658	\$127,752	\$102,704	\$131,233	\$140,000
BUILDING DIVISION						
Building Permits Issued	782	681	741	978	950	950
Building Permit Inspections	2334	2,273	2,150	2,400	2,550	3,200
Code Enforcement Inspections	1447	1,606	1,550	1,620	1,650	1,700
ENGINEERING DIVISION						
Engineering Permits Issued	270	305	285	450	450	460
Engineering Permit Inspections	973	1,185	1,150	2,000	2,500	2,700
PLANNING DIVISION						
Land Use Permit/Approvals	197	189	210	205	260	260
Pre-Application Meetings Held	75	63	83	80	85	85
Comprehensive Plan/Code Amendments Processed	20	13	10	8	8	3

EXPENDITURE LINE ITEM DETAIL – PROFESSIONAL SERVICES			AMOUNT
001.12.524.20.4110	Building Division		\$40,000.00
001.12.558.50.4110	Plan & Permit Review Division		\$10,000.00
001.12.558.60.4110	Planning Division		
	Land Clearing/Landscape/Arborist Review	\$7,000.00	
	Hearing Examiner	\$15,000.00	
	SCOG GMA Participation	\$8,000.00	
	Planning Services:		
	On-Call Planning	\$40,000.00	
	On-Call Critical Area Review	\$5,000.00	
	Cell Tower Code Updates	\$10,000.00	
	Permit Process Update & Fee Schedule	\$25,000.00	
	On-Call Arborist Services	\$10,000.00	
	Critical Area, BiOp, SMP Code Updates	\$20,000.00	
	Economic Study Update	\$70,000.00	
	Total Professional Services		\$210,000.00
001.12.558.40.4111	Professional Services that are Reimbursed		
	Critical Area Monitoring/Maintenance	\$15,000.00	
	Critical Area Peer Review	\$15,000.00	
	Traffic Concurrency Review	\$30,000.00	
	Landscape Consultant	\$3,000.00	
	Small Lot/PUD Design Consultant	\$20,000.00	
	Reimbursable Professional Services		\$83,000.00
	Total All Professional Services		\$343,000.00

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Full Time Employees:				
Community & Economic Dev. Director	1	1	1	1
Senior Planner	1	1	2	2
Planning Coordinator	1	1	0	0
Associate Engineer / Planner	1	1	1	1
Admin Asst	1	1	1	1
Building Official	1	1	1	1
Code Compliance Inspector	1	1	1	1
Plans Examiner/Building Inspector	1	1	1	1
Senior Permit Technician	1	1	1	1
Permit Technician	1	1	1	1
Development Services Engineering Manager	1	1	1	1
Plat Inspector	1	1	1	1
GIS Manager	1	1	1	1
GIS Technician	1	1	1	1
Parking Enforcement	.7	.7	.7	.7
Full Time Total	14.7	14.7	14.7	14.7
Part Time Total	1	1	1	1

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
12 DEVELOPMENT SERVICES**

Account Number	2021 Council Adopted
524.20 BUILDING DIVISION	
524.20.1100 SALARIES AND WAGES	244,963
524.20.1200 SALARY PART-TIME EMPLOYEES	35,443
524.20.1300 OVERTIME	2,000
524.20.2100 SOCIAL SECURITY	21,604
524.20.2200 RETIREMENT	27,333
524.20.2300 LABOR AND INDUSTRIES	9,656
524.20.2400 HEALTH INSURANCE	59,389
524.20.2821 UNIFORMS & CLOTHING	2,000
524.20.3120 SUPPLIES - ADDRESS SIGNAGE	3,000
524.20.3125 BOOKS	3,000
524.20.4110 PROFESSIONAL SERVICES	40,000
524.20.4129 NUISANCE ABATEMENT	3,300
524.20.4542 VEHICLE REPAIRS	1,601
524.20.4543 EQUIPMENT RENTAL & RESERVE	4,443
524.20.4913 LAUNDRY	175
524.20.4925 VEHICLE IMPOUNDMENT	3,000
524.20.4980 DUES SUBSCRIPTIONS & MEMBERSHIPS	815
524.20.4982 TUITION & REGISTRATION	5,800
Total BUILDING DIVISION	467,522
558.10 ADMINISTRATION	
558.10.3110 OFFICE SUPPLIES	10,000
558.10.4171 ECONOMIC DEVELOPMENT MARKETING	500
558.10.4212 CELLULAR PHONES	9,000
558.10.4230 POSTAGE	2,500
558.10.4542 VEHICLE REPAIRS	1,601
558.10.4543 EQUIPMENT RENTAL & RESERVE	4,443
558.10.4544 MACHINE RENTAL	25,000
558.10.4810 REPAIRS AND MAINTENANCE	1,000
558.10.4911 PRINTING	450
558.10.4915 COMPUTER SOFTWARE	72,000
Total ADMINISTRATION	126,494
558.50 PERMIT & PLAN REVIEW DIVISION	
558.50.1100 SALARIES AND WAGES	247,505
558.50.2100 SOCIAL SECURITY	18,934
558.50.2200 RETIREMENT	32,101
558.50.2300 LABOR AND INDUSTRIES	5,389
558.50.2400 HEALTH INSURANCE	56,048
558.50.2820 UNIFORMS & CLOTHING	700
558.50.3125 BOOKS	500
558.50.4110 PROFESSIONAL SERVICES	10,000
558.50.4980 DUES SUBSCRIPTION MEMBERSHIP	500
558.50.4982 TUITION & REGISTRATION	1,450
Total PERMIT & PLAN REVIEW DIVISION	373,127

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
12 DEVELOPMENT SERVICES**

2021

<i>Account Number</i>	<i>Council Adopted</i>
558.60 PLANNING	
558.60.1100 SALARIES AND WAGES	527,071
558.60.1200 SALARY PART-TIME EMPLOYEES	11,020
558.60.1300 OVERTIME	3,500
558.60.2100 SOCIAL SECURITY	36,217
558.60.2200 RETIREMENT	66,814
558.60.2300 LABOR AND INDUSTRIES	2,097
558.60.2400 HEALTH INSURANCE	97,750
558.60.4110 PROFESSIONAL SERVICES	210,000
558.60.4111 PROFESSIONAL SVCS- REIMBURSABLE	83,000
558.60.4185 PUBLIC PARTICIPATION PROGRAM	2,300
558.60.4980 DUES SUBSCRIPTIONS&MEMBERSHIPS	3,600
558.60.4982 TUITION & REGISTRATION	9,000
Total PLANNING	1,052,369
558.61 GIS	
558.61.1100 SALARIES AND WAGES	108,519
558.61.2100 SOCIAL SECURITY	8,302
558.61.2200 RETIREMENT	14,075
558.61.2300 LABOR AND INDUSTRIES	463
558.61.2400 HEALTH INSURANCE	12,682
558.61.2820 UNIFORMS & CLOTHING	800
558.61.3125 BOOKS	500
558.61.4110 PROFESSIONAL SERVICES	5,000
558.61.4980 DUES & MEMBERSHIPS	1,000
558.61.4982 TUITION AND REGISTRATION	2,000
Total GIS	153,341
Total DEVELOPMENT SERVICES	<u><u>2,172,853</u></u>

Department: TV 10 (001-18)

Department Overview:

To provide the Local Community with quality TV programming, covering local topics and agendas. This includes coverage of City Council Meetings, City Events and productions along with productions for our TV10 partners including the Mount Vernon School District, and Skagit County.

Department Goals:

1. To continue to improve the city's television production.
2. To provide and maintain a TV studio, TV10 and TV26 programming in Spanish.
3. To provide and collaborate with all the public partners' TV production.
4. To give the city a community information resource.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Full Time Employees:				
Production Supervisor	1	1	1	1
Program Technician	1	1	1	1
Production Tech II (Part Time)	2	2	1	1
Full Time Total	2	2	2	2
Part Time Total	2	2	1	1

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Production – Creation				
Council	30	30	30	30
City Content	16	16	50	25
Special Events/YouTube Videos	8	8	12	8
Live Productions	0	0	30	30
PSA's	20	20	20	20
SCALA Scripts - City Staff	120	120	120	120
SCALA Scripts - City Partners	40	40	30	30
Outside Content Provided				
Partner Content	115	100	125	100
Pre-Produced Content - Other Org.	16	15	15	20
Total Productions	359	353	432	383

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
18 TV 10 - PUBLIC EDUCATION CABLE CHANNEL**

2021

Account Number

Council Adopted

557 ECONOMIC INFORMATION

557.20.1100	SALARIES AND WAGES	151,629
557.20.1200	PART TIME SALARIES	14,918
557.20.2100	SOCIAL SECURITY	12,741
557.20.2200	RETIREMENT	19,666
557.20.2300	LABOR AND INDUSTRIES	794
557.20.2400	HEALTH INSURANCE	23,252
557.20.4110	PROFESSIONAL SERVICES	1,000
557.20.4212	CELLULAR PHONES	870
557.20.4230	POSTAGE	75
557.20.4542	VEHICLE REPAIRS	1,000
557.20.4543	EQUIPMENT RENTAL & RESERVE	980
557.20.4982	TUITION & REGISTRATION	2,000

Total TV 10 - PUBLIC EDUCATION CABLE CHANNEL

228,925

Department: Information Systems (001-98)

Department Overview:

Information Systems provide information services for the City of Mount Vernon staff and create orderly growth and development of the City's technological infrastructure. It assists departmental growth with technology, standards and a shared knowledgebase while giving the City a common working environment by setting standards for software and hardware.

Department Goals:

1. Continue to improve the City's infrastructure through sound planning.
2. Increase the development of software skills to employees citywide.
3. Provide tools and training necessary for each employee to do their job more efficiently.
4. Develop a standard for Fiber Infrastructure and wireless for site development within the City.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Full Time Employees:				
IS Department:				
IS Director	1	1	1	1
Computer Specialist	1	1	1	1
IS Supervisor	1	1	1	1
PC Technician II	1	1	1	1
PC Technician I	1	1	1	1
Department Total	5	5	5	5
Part-time Total	0	0	0	0

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Servers Maintained – Virtual/Physical	30/45	37/40	41/47	42/47
Workstations Maintained	225	270	286	286
Network Routers, Switches and Firewalls	102	120	150	150
System Users/Accounts	253/283	279/291	280/321	285/321
Cameras for Surveillance IP/Analog	144	230	282	298
UPS	48	60	65	68
Databases Maintained	50	48	48	48
Applications Supported	66	109	112	112
Laptops/Tablets	98	104	154	160
Plotters/Large Scanner	3	3	2	2
Printers, Scanners and Network Copiers	82	65	66	66
Phones and Faxes	283	285	285	285
Mobile Wireless Systems	250	255	255	255
Mobile Wireless and Internal Access Points	26	38	34	33

**Approved Expenditures
CITY OF MOUNT VERNON**

**001 GENERAL FUND
98 INFORMATION SERVICES**

2021

Account Number

Council Adopted

518 CENTRAL SERVICES

518.80.1100	SALARIES AND WAGES	449,082
518.80.1300	OVERTIME	2,000
518.80.2100	SOCIAL SECURITY	34,508
518.80.2200	RETIREMENT	58,505
518.80.2300	LABOR AND INDUSTRIES	1,658
518.80.2400	HEALTH INSURANCE	96,580
518.80.3110	OFFICE SUPPLIES	1,500
518.80.3111	OPERATING SUPPLIES	33,700
518.80.4140	TECHNICAL CONSULTANTS	2,500
518.80.4212	CELLULAR PHONES	3,445
518.80.4214	COMMUNICATION SERVICES	3,000
518.80.4542	VEHICLE REPAIRS	500
518.80.4543	EQUIPMENT RENTAL & RESERVE	65,863
518.80.4810	REPAIRS AND MAINTENANCE	28,250
518.80.4915	COMPUTER SOFTWARE	108,859
518.80.4982	TUITION & REGISTRATION	5,000

Total INFORMATION SERVICES

894,950

Fund: Non-departmental (001-99) and CDBG Entitlement Grant (001-97)

Department Overview:

The non-departmental budget (001-99) provides an accounting mechanism to charge city-wide common expenses such as risk management or other expenses which are not associated with any particular department.

The non-departmental budget includes the City's public defense budget.

Each city department is fully funded individually for all employees. The City utilizes this account to offset a 3% vacancy savings amount for all general governmental funds salaries, wages and benefits. The estimated offset amount for 2021 is \$700,000.

Expenditure Line Item Detail	Amount
Operating Transfers Out	
001.99.597.00.0000 Transfer to Fund 502 - Facilities Renewal Fund	100,000
001.99.597.00.0000 Transfer to Fund 312 - Radios	<u>15,000</u>
	115,000

The Community Development Block Grants – CDBG Entitlement Grant budget (001-97) separately accounts for the annual CDBG Entitlement Grant that the City receives through the Federal Housing and Urban Development (HUD) Agency.

**Approved Expenditures
CITY OF MOUNT VERNON**

001	GENERAL FUND		<i>2021</i>
99	NON-DEPARTMENTAL		<i>Council Adopted</i>
<i>Account Number</i>			
514	FINANCIAL AND RECORDS SERVICE		
514.40.5110	ELECTION SERVICES - AUDITOR	40,000	
514.90.5111	VOTER REGISTRATION - AUDITOR	75,000	
Total	FINANCIAL AND RECORDS SERVICE		115,000
515	LEGAL		
515.91.4110	PROFESSIONAL SERVICES	40,000	
515.91.4138	PUBLIC DEFENSE - CONTRACT	584,744	
Total	LEGAL		624,744
518	CENTRAL SERVICES		
518.60.4620	SELF INSURANCE RESERVE	50,000	
518.60.4630	LIABILITY INSURANCE PSCIA	85,803	
Total	CENTRAL SERVICES		135,803
525	EMERGENCY OPERATIONS		
525.10.5122	SKAGIT CO. EMERGENCY SERVICES	74,121	
Total	EMERGENCY OPERATIONS		74,121
526	AMBULANCE & EMERGENCY		
526.71.5101	HB 1406 AFFORDABLE HOUSING SUPPORT	65,029	
Total	AMBULANCE & EMERGENCY		65,029
528	COMMUNICATIONS		
528.81.5140	911 CENTER	520,344	
Total	COMMUNICATIONS		520,344
554	ENVIRONMENTAL SERVICES		
554.90.4904	NW AIR POLLUTION AUTHORITY	12,509	
Total	ENVIRONMENTAL SERVICES		12,509
558	COMMUNITY PLANNING & ECONOMIC DEVELOPMENT		
558.70.4952	M.V. DOWNTOWN ASSOCIATION	40,000	
558.70.4953	M.V. DOWNTOWN ASSOCIATION - B&O CREDIT	(30,000)	
Total	COMMUNITY PLANNING & ECONOMIC DEVELOPMENT		10,000
566	CHEMICAL DEPENDENCY SERVICES		
566.10.5218	ALCOHOL REHABILITATION PROGRAM	9,777	
Total	CHEMICAL DEPENDENCY SERVICES		9,777
597	OPERATING TRANSFERS-OUT		
597.00.0000	OPERATING TRANSFERS-OUT	(585,000)	
Total	OPERATING TRANSFERS-OUT		(585,000)
Total	NON-DEPARTMENTAL		982,327

**Approved Expenditures
CITY OF MOUNT VERNON**

001	GENERAL FUND		
97	CDBG ENTITLEMENT GRANT		2021
<i>Account Number</i>			<i>Council Adopted</i>
558	COMMUNITY PLANNING & ECONOMIC DEVELOPMENT		
558.60.4110	PROFESSIONAL SERVICES	102,000	
	Total COMMUNITY PLANNING & ECONOMIC DEVELOPMENT		102,000
559	HOUSING AND COMMUNITY DEVELOPMENT		
559.20.5212	HOME BUYER ASSISTANCE PROGRAM	100,000	
559.20.5214	SCAA - LAND ACQUISITION	300,000	
	Total HOUSING AND COMMUNITY DEVELOPMENT		400,000
565	SOCIAL SERVICES		
565.40.5216	SCCAA - COMMUNITY ACTION AGENCY	58,525	
	Total SOCIAL SERVICES		58,525
591	REDEMPTION OF GENERAL L-T DEBT		
591.95.7700	DEBT SERVICE - PRINCIPAL	100,000	
	Total REDEMPTION OF GENERAL L-T DEBT		100,000
592	INTEREST AND OTHER DEBT COSTS		
592.95.8310	DEBT SERVICE - INTEREST	4,190	
	Total INTEREST AND OTHER DEBT COSTS		4,190
	Total CDBG ENTITLEMENT GRANT		<u>664,715</u>

Fund: City Street (101)

Department Overview:

The funds allocated to the City Street (101) are used by personnel in the City's Street Operations Division of the Public Works Department. The purpose of this division is to operate and maintain the streets, rights of way, sidewalks/ADA ramps, signs, and pavement markings. As Public Works first responders, we play a critical role in emergency management efforts during human-made and natural disasters.

Department Goals:

The City of Mount Vernon owns 274 lanes miles of roadway, 12 bridges, 31 traffic signals, over 5000 signs, 253 miles of sidewalk, 2500 pavement markings, and 58 transportation support vehicles. These assets are valued at approximately \$155 million and account for 40% of the city's total assets. The public funds allocated to the operation and maintenance of these assets are critical to preserving their value and listed below are the associated goals.

1. Continue to increase productivity with equipment and efficiency in work methods.
2. Record maintenance tasks and work order accomplishments with Asset Management software.
3. Incorporate all road related features into REET/TBD projects: streets, sidewalks, signs, etc. and bring up to City standards.
4. Emphasize the improvement of pavement conditions, pavement markings, and street signs.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request	Mayor Recommend
Full Time Employees:				
Street Supervisor	1	1	1	1
Assistant Supervisor	1	1	1	1
Foreman/Lead	2	2	2	2
Driver/ Laborer	4	4	4	4
Street Sweeper	2	2	2	2
Mower Operator	1	1	1	1
Full Time Total	11	11	11	11
Part Time Total	1	1	1	1

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Street Sweeping (miles)	6500	6919	7000	7000
Sidewalk Replacement (LF)	235	788	800	800
Sign Replacement	811	632	650	700
Storm Sewer Repair (LF)	270	210	200	220
Side Sewer Repairs (each)	23	12	8	10
Asphalt Patching (tons)	433	491	550	750
Citizen Inquiries	242	252	220	230
Striping – (man hours)	2300	2153	1500	1600
Snow/ Ice Removal (man hours)	91	1465	800	700

**Revenue Estimates
CITY OF MOUNT VERNON**

101 CITY STREET FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	35,350
Total BEGINNING FUND BALANCE	35,350
330 INTERGOVERNMENTAL SERVICES	
336.00.71 MULTIMODAL TRANSPORTATION - CITIES	48,307
336.00.87 MOTOR VEHICLE FUEL TAX-CITY STREET	765,703
Total INTERGOVERNMENTAL SERVICES	814,010
340 CHARGES FOR SERVICES	
344.10.01 SIDEWALK REPLACEMENT PROGRAM FEE	5,000
349.42.01 INTERFUND STREET SERVICES	485,782
Total CHARGES FOR SERVICES	490,782
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	2,900
Total MISCELLANEOUS REVENUES	2,900
390 OTHER FINANCING SOURCES	
397.00.00 OPERATING TRANSFERS-IN	520,000
397.62.00 TRANSFER FROM REET I	40,000
397.68.00 TRANSFER FROM REET II	506,000
Total OTHER FINANCING SOURCES	1,066,000
Total CITY STREET FUND	<u><u>2,409,042</u></u>

**Approved Expenditures
CITY OF MOUNT VERNON**

**101 CITY STREET FUND
14 CITY STREET**

2021

Account Number

Council Adopted

542 ROAD AND STREET MAINTENANCE 542.30.1100	
SALARIES AND WAGES	739,387
542.30.1200 SALARY PART-TIME EMPLOYEES 542.30.1300	12,934
OVERTIME	12,000
542.30.2100 SOCIAL SECURITY	58,471
542.30.2200 RETIREMENT	96,695
542.30.2300 LABOR AND INDUSTRIES	26,388
542.30.2400 HEALTH INSURANCE	187,304
542.30.2820 UNIFORMS & CLOTHING	4,500
542.30.3110 OFFICE SUPPLIES	500
542.30.3111 OPERATING SUPPLIES	6,000
542.30.3115 MAINTENANCE SUPPLIES	2,500
542.30.3134 OFFICE EQUIPMENT	1,000
542.30.3141 SPOT REPAIRS - SUPPLIES	70,000
542.30.3142 POTHOLE PATCHING SUPPLIES	5,000
542.30.3143 CRUSHED GRAVEL	15,000
542.30.3144 CRACK SEAL SUPPLIES	18,000
542.30.3145 HERBICIDE APPLICATIONS	8,000
542.30.3500 MINOR TOOLS/EQUIPMENT	5,000
542.30.4135 ROW VEGETATION MAINTENANCE	15,000
542.30.4212 CELLULAR PHONES	5,000
542.30.4542 VEHICLE REPAIRS	50,487
542.30.4543 EQUIPMENT RENTAL & RESERVE	458,797
542.30.4544 MACHINE RENTAL	8,000
542.30.4700 PUBLIC UTILITY SERVICES	25,000
542.30.4810 REPAIRS AND MAINTENANCE	6,000
542.30.4817 REPAIRS AND MAINTENANCE - BNSF RAILROAD	2,500
542.30.4840 MAINTENANCE CONTRACT - SOFTWARE	4,750
542.30.4913 LAUNDRY	11,000
542.61.4823 SIDEWALK REPLACEMENT PROGRAM	5,000
542.61.4828 ADA - WHEELCHAIR RAMPS	4,000
542.61.4829 SIDEWALK/GUTTER REPAIRS	7,500
542.63.4700 PUBLIC UTILITY SERVICES	350,000
542.64.3146 SIGN MATERIAL	40,000
542.64.3147 PAINTING/STRIPING SUPPLIES	80,000
542.64.3148 GUARDRAIL REPAIR/INSTALL SUPPLIES	1,500
542.64.5130 SIGNAL MAINTENANCE	45,000
542.66.3111 OPERATING SUPPLIES	10,000
Total ROAD AND STREET MAINTENANCE	2,398,213

**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2021 Council Adopted
101 CITY STREET FUND	
14 CITY STREET	
543 ROAD GENERAL ADMIN. & OVERHEAD	
543.50.4810 REPAIRS AND MAINTENANCE	3,000
Total ROAD GENERAL ADMIN. & OVERHEAD	3,000
544 ROAD/STREET OPERATIONS	
544.70.4982 TUITION & REGISTRATION	4,000
Total ROAD/STREET OPERATIONS	4,000
597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFERS-OUT	3,829
Total OPERATING TRANSFERS-OUT	3,829
Total CITY STREET FUND	<u><u>2,409,042</u></u>

Fund: Parks and Enrichment Services (103)

Fund Overview:

The Parks and Enrichment Services Department operates, maintains and manages the City's Park system, Recreation/Enrichment services and City Work Program through its divisions as described below.

Administrative Division:

The Administrative Division directs and supervises all aspects of the Parks and Enrichment Services Department to include operations, procedures, capital projects, policies and facility management. Responsibilities include overseeing the department budget, planning, design, construction, renovation, and maintenance of park facilities; recreation services, operating and capital budgets, department advertising and promotion, research grant funding and community partners to assist in accomplishing department wide efforts. The Division also manages all office operations to include customer service to patrons, volunteers, other city departments and civic organizations; coordinates all facility and field rentals; processes all recreation program registrations; processes all city special event applications; assists with marketing to include social media; coordinates and manages all the department contracts; and coordinates and tracks all staff training. Staff also supports and provides leadership to the Mount Vernon Arts Commission and Mount Vernon Parks Foundation.



Having Fun at the Children's Art Festival!

Enrichment Services Division:

This Division is responsible for planning and conducting a wide variety of recreation activities and events which enhance the quality of life for the citizens of Mount Vernon. In non-pandemic years, more than 40 programs and events were offered each year which includes topics and areas such as health and fitness, youth sports leagues and skill development classes, arts, camps, and community events. Over 1300 registrations were received in past years for the various programs and events. The Enrichment staff can supervise approximately 15-20 contract instructors, 5 part-time staff and assists with providing technical support to the Mount Vernon Arts Commission. Staff also coordinates the implementation of the City partnership agreement with the Skagit Valley YMCA in providing free community swims, membership raffles and indoor track walking passes.

Moving forward in 2021 this Division will be responsible for emerging a marketing plan for the Department to include a Recreation Guide publication, Facebook engagement, City website updating and design and developing a sponsorship packet to promote partnerships with local businesses.

Parks Operations Division:

This Division is responsible for the maintenance of 866 acres of parkland, which includes 18 park and open space areas, and 25 miles of heavily used paths and trails and more than 6 landscaped sites. Routine maintenance and repairs are made to restroom facilities (9), playgrounds (8), athletic fields (10), basketball (6), tennis (2), pickleball courts (6), a skateboard facility, a dog park, shelters (10), fencing, trails, foot bridges, buildings, and parking lots (5). There are also three residential rental properties and two rental facilities the division maintains. The Division is also responsible for the care and maintenance of all the street trees throughout the city. Parks Division also performs tree, turf and landscape maintenance, and snow and ice removal at park sites; performs tree work and oversees contracted tree work, conducts regular playground inspections and inspections of all facilities and areas to identify maintenance needs, and

provides support services to the recreation division for programs and events and other City departments as needed.

This Division performs a variety of skilled tasks such as building little libraries and kiosks to installing playgrounds. The Parks staff acts as liaison to various special interest groups and assists in the coordination and oversight of volunteer projects within the park system. Volunteer projects range from litter pick up and park clean ups, to building and maintaining trails, and improving sports complexes; all of which provide volunteers with an opportunity to leave a legacy for future generations.

City Work Program (CWP):

CWP maintains the downtown beautification program encompassing Edgewater Park and all park facilities on the west side of the Skagit, and the entire park areas from North Lions Park to the city library. This includes the recently completed Riverwalk Plaza with 19 large planters and 65 hanging flower baskets. This also includes points of entry at Kincaid and Interstate 5 as well as College Way and Interstate 5.

This work is accomplished via an ever-changing level of CWP court workers with varying skill sets and supervisory needs. Actual execution of planned work requires on-site supervision at all times. The CWP program has a multi-level benefit for the city and community. It reduces the amount of time people are actually incarcerated, saving in excess of \$100,000 annually, and generates in excess of 6,500 hours of labor (3.1 FTE's) that directly assists City projects. Employees focus on litter and illegal dumping sites, trails, and other special projects.

CWP also acts as a liaison between the Downtown Association, Celtics Art Foundation, Lincoln Theatre Foundation, and Chamber of Commerce when it comes to events in the downtown area.

The CWP also processes numerous requests from, and works collaboratively with, almost all city departments, such as Solid Waste, Streets, Wastewater, Code Enforcement, Community Development and Law Enforcement. The CWP also oversees the Youth Graffiti Abatement Program (YGAP) which receives requests for Graffiti abatement from the Police Department and other sources. These are processed and assigned to one of the two YGAP supervisors for removal.



Department Goals:

1. **Partnerships:** Develop new partnerships and enhance current ones (internally and externally) to ensure the highest levels of quality public parks and enrichment services in a fiscally prudent manner.
2. **Encourage Volunteerism:** Expand the volunteer program to include regular park, trail and path maintenance, to enhance public safety and health, while creating opportunities for individual and group ownership of our resources.
3. **Technology:** Implement and leverage technology for improved efficiency in encampment tracking and mapping, facility management, employee training, and recreation program registration.
4. **Grants:** Identify and submit grant applications in support of Parks and Enrichment Services programs and facilities.
5. **Capital Projects:** Execute funded infrastructure capital improvements on-time and within budget.

6. **Organizational Structure:** Continue evaluation of organizational roles and responsibilities to identify areas for improvement against projected growth and needs.
7. **Marketing:** Expand the level of public information and involvement in parks and recreation; Tell the parks and recreation story; Actively promote and publicize parks, recreation and events; Provide marketing materials in Spanish and English when possible
8. **Enrich the Lives of Residents:** Plan, develop, and execute special events; meet recreational needs with maximum effectiveness with minimum expense; provide opportunities for relaxation, learning, health and fitness, and socialization; anticipate the community needs and structure programs and facilities accordingly.

Personnel Staffing Summary:

	Actual 2019	Actual 2020	Recommend 2021
Parks & Enrichment Services Director	1	1	1
Parks Operations Supervisor	1	1	1
Recreation Supervisor	1	1/0	0
City Work Program Supervisor	1	1	1
City Work Program Assistant Supervisor*	1	1/0	1
Recreation Activities & Volunteer Coordinator*	1	1/0	2
Parks Foreman	2	2	2
Parks Maintenance Utilities Operator	2	2	2
Parks Laborer	3	3/2	3
Acct. Tech II – Reclass to Senior Admin. Asst.	1	1	1
Office Assistant II	1	1/0	1
<i>*1 CWP Asst. Supervisor and 1 Rec Coordinator not funded in 2021.</i>			
Full Time Total	15	15/10	15
Part-Time	15	3	15

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Recreation Participation: (number of registered participants)	1300	1375	782*	650
Facility Rentals: (number of days booked)	1550	1500	87**	750
Total Parks Acres Maintained	866	866	866	866
Community Service Hours	8378	8500	591	4200
Volunteer Hours	4400	4100	88.75***	2500

* **Recreation Participation Numbers** – Due to COVID 19 all programs were cancelled March – December and all recreation staff was laid off.

** **Facility Rental Numbers** – Due to COVID 19 all rentals were cancelled March 18 – December. There were 1,346 rentals that were scheduled and cancelled.

*** **Volunteer Hours** – Estimated hours represent the volunteer hours documented through September 11, 2020. Due to COVID 19 volunteer projects were put on hold for several months until the County went to Phase 2 allowing for small groups to perform volunteer work. Many volunteers were not comfortable coming back in a group situation. Some volunteers resumed work individually.

**Revenue Estimates
CITY OF MOUNT VERNON**

103 PARK & ENRICHMENT SERVICES FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	406,294
Total BEGINNING FUND BALANCE	406,294
310 TAXES	
311.10.00 PROPERTY TAX	1,174,497
Total TAXES	1,174,497
340 CHARGES FOR SERVICES	
347.30.01 RECREATIONAL ACTIVITIES	26,033
347.30.05 SPORT COURT LIGHTING FEES	112
347.40.07 SPECIAL EVENTS FEES/CHARGES	3,500
349.31.01 NATURAL RESOURCE SERVICES - INTERFUND	149,816
Total CHARGES FOR SERVICES	179,461
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	1,500
362.40.30 FIELD RENTALS	17,300
362.40.40 HILLCREST LODGE RENTALS	25,000
362.40.41 VAUX RETREAT CENTER RENTALS	6,200
362.40.50 OTHER FACILITIES RENTALS	4,700
362.55.00 FACILITY RENTALS	45,000
362.90.00 PACIFIC QUARRY ROYALTIES	175,000
367.00.00 CONTRIBUTIONS & DONATIONS	5,000
Total MISCELLANEOUS REVENUES	279,700
390 OTHER FINANCING SOURCES	
397.00.00 OPERATING TRANSFERS-IN	88,362
Total OTHER FINANCING SOURCES	88,362
Total PARKS & ENRICHMENT SERVICES FUND	<u><u>2,128,314</u></u>

**Approved Expenditures
CITY OF MOUNT VERNON**

103 PARKS & ENRICHMENT SERVICES FUND
16 PARKS

2021

Account Number

Council Adopted

523 DETENTION AND/OR CORRECTIONS

523.30.1100	SALARIES AND WAGES	67,096
523.30.1201	PART TIME GRAFFITI SALARIES	9,164
523.30.1300	OVERTIME	1,000
523.30.2100	SOCIAL SECURITY	5,911
523.30.2200	RETIREMENT	8,422
523.30.2300	LABOR AND INDUSTRIES	6,269
523.30.2400	HEALTH INSURANCE	2,560
523.30.2820	UNIFORMS & CLOTHING	1,500
523.30.3110	OFFICE SUPPLIES	1,500
523.30.3111	OPERATING SUPPLIES	5,000
523.30.3123	GRAFFITI REMOVAL SUPPLIES	3,500
523.30.3500	MINOR TOOLS AND EQUIPMENT	4,500
523.30.4110	PROFESSIONAL SERVICES	600
523.30.4212	CELLULAR PHONES	1,500
523.30.4810	REPAIRS AND MAINTENANCE	1,000
523.30.4912	DUES CONFERENCE & TUITION	750

Total DETENTION AND/OR CORRECTIONS

120,272

542 ROAD AND STREET MAINTENANCE

542.70.3111	OPERATING SUPPLIES	2,000
542.70.3500	MINOR TOOLS AND EQUIPMENT	2,000
542.70.4110	PROFESSIONAL SERVICES	5,000
542.70.4826	STREET TREE MAINTENANCE	4,000

Total ROAD AND STREET MAINTENANCE

13,000

571 EDUCATIONAL & RECREATIONAL ACTIVITIES

571.10.1100	SALARIES AND WAGES	248,850
571.10.1300	OVERTIME	500
571.10.2100	SOCIAL SECURITY	18,846
571.10.2200	RETIREMENT	31,600
571.10.2300	LABOR AND INDUSTRIES	994
571.10.2400	HEALTH INSURANCE	50,851
571.10.3110	OFFICE SUPPLIES	5,000
571.10.4110	PROFESSIONAL SERVICES	5,000
571.10.4182	ADVERTISING	4,000
571.10.4212	CELLULAR PHONES	2,000
571.10.4230	POSTAGE	1,000
571.10.4544	MACHINE RENTAL	6,500
571.10.4912	DUES CONFERENCE & TUITION	1,500

**Approved Expenditures
CITY OF MOUNT VERNON**

103 PARKS & ENRICHMENT SERVICES FUND
16 PARKS

<i>Account Number</i>	<i>2021 Council Adopted</i>
571.10.4995 YMCA FACILITY SERVICES	50,000
571.10.7910 INTERFUND LOAN REPAYMENT - PRINCIPAL	59,200
571.10.8200 INTEREST ON INTERFUND LOANS	6,162
571.11.3111 OPERATING SUPPLIES	3,300
571.11.3500 MINOR TOOLS AND EQUIPMENT	1,200
571.11.4110 PROFESSIONAL SERVICES	4,500
571.11.4182 ADVERTISING	4,600
571.11.4230 POSTAGE	3,000
571.11.4547 OTHER RENTALS	5,300
571.11.4911 PRINTING	1,500
571.11.4912 DUES AND LICENSING	1,650
571.20.1100 SALARIES AND WAGES	66,512
571.20.1200 SALARY PART-TIME EMPLOYEES	12,366
571.20.1300 OVERTIME	1,000
571.20.2100 SOCIAL SECURITY	6,110
571.20.2200 RETIREMENT	8,757
571.20.2300 LABOR AND INDUSTRIES	1,901
571.20.2400 HEALTH INSURANCE	23,495
571.20.3100 OFFICE & OPERATING SUPPLIES	800
571.20.3110 OFFICE SUPPLIES	7,750
571.20.3500 MINOR TOOLS AND EQUIPMENT	7,100
571.20.4110 PROFESSIONAL SERVICES	18,500
571.20.4182 ADVERTISING	5,500
571.20.4212 CELLULAR PHONES	1,200
571.20.4230 POSTAGE	4,000
571.20.4547 OTHER RENTALS	2,800
571.20.4911 PRINTING	2,100
571.20.4912 DUES CONFERENCE & TUITION	500
571.23.4810 REPAIRS AND MAINTENANCE	500
Total	
EDUCATIONAL & RECREATIONAL ACTIVITIES	687,944
576 PARKS FACILITIES	
576.80.1100 SALARIES AND WAGES	479,761
576.80.1200 SALARY PART-TIME EMPLOYEES	140,520
576.80.1300 OVERTIME	4,500
576.80.2100 SOCIAL SECURITY	47,796
576.80.2200 RETIREMENT	71,863
576.80.2300 LABOR AND INDUSTRIES	29,461
576.80.2400 HEALTH INSURANCE	109,559

**Approved Expenditures
CITY OF MOUNT VERNON**

103 PARKS & ENRICHMENT SERVICES FUND
16 PARKS

<i>Account Number</i>	<i>2021 Council Adopted</i>
576.80.2820 UNIFORMS & CLOTHING	5,200
576.80.3111 OPERATING SUPPLIES	10,500
576.80.3151 OPERATING SUPPLIES - GROUNDS	15,700
576.80.3152 OPERATING SUPPLIES - FACILITIES	23,500
576.80.3153 OPERATING SUPPLIES - TRAILS	4,000
576.80.3500 MINOR TOOLS/EQUIPMENT - GENERAL	7,000
576.80.3501 MINOR TOOLS/EQUIPMENT - GROUNDS	4,000
576.80.3502 MINOR TOOLS/EQUIPMENT - FACILITIES	8,000
576.80.3503 MINOR TOOLS/EQUIPMENT - TRAILS	3,500
576.80.4110 PROFESSIONAL SERVICES	8,750
576.80.4130 WASTE DISPOSAL-SELF CONTAINED	11,200
576.80.4212 CELLULAR PHONES	7,300
576.80.4400 LEASEHOLD EXCISE TAX PAYMENTS	5,100
576.80.4484 SALES EXCISE TAX - STATE	500
576.80.4542 VEHICLE REPAIRS	28,501
576.80.4543 EQUIPMENT RENTAL & RESERVE	211,837
576.80.4544 MACHINE RENTAL	1,500
576.80.4810 REPAIRS AND MAINTENANCE	2,000
576.80.4825 TRAIL MAINTENANCE	20,500
576.80.4827 VANDALISM REPAIRS	8,800
576.80.4834 REPAIRS AND MAINTENANCE - GROUNDS	9,500
576.80.4835 REPAIRS AND MAINTENANCE - FACILITIES	18,750
576.80.4912 DUES CONFERENCE & TUITION	5,500
576.80.4913 LAUNDRY	2,500
Total PARKS FACILITIES	1,307,098
Total PARKS & ENRICHMENT SERVICES FUND	<u>2,128,314</u>

Fund: Library (104)

Department Overview:

Mount Vernon City Library serves to enrich and educate citizens' lives through information, programming, and material. We believe sharing resources is the most cost-effective way to prepare for school, employment, and life changes. We offer services to support the informational, educational, and recreational needs of the community.

We have over 85,000 physical materials and 100,000 digital materials housed in a 12,212 square foot location. Although 2020 was a challenging year, the library will continue to support the community as it learns every day.

Our Strategic Plan:

Youth and Family Learning: Providing Library services that support youth and families in academic success, career readiness, and life.

Technology and Access: Serving as Mount Vernon's primary point of access to information, lifelong learning, economic development, and creative expression through innovative use of technology and digital resources.

Community Engagement: Offering Library programs, services, and collections that reflect Skagit Valley's community needs and interests, and feature community voices and create meaningful experiences.

Economic Vitality: Serving as a hub for developing the workforce of tomorrow. Through business-focused learning opportunities.

Re-imagined Spaces: We are adapting and energizing our Library space for new uses to keep up with changing services, programs, interests, and needs of our community.

Department Goals:

1. Update technology to better support an online-only model of school.
2. Provide equitable access for all by eliminating fines (replacement fees and services)
3. Provide a new, customer-focused staffing model.
4. Form partnerships with regional and national organizations to provide access to the broadest possible range of resources, programming, and learning networks for our citizens.
5. Enhance programming to reach more people in the City of Mount Vernon and share more about Skagit Life.
6. Update the current library space and prepare for new, innovative library space.
7. Keep an operationally efficient structure to direct funding towards the community.

Personnel Staffing Summary:

Position/ Title	Actual 2018	Actual 2020	Department Request 2021	Mayor Recommends 2021
Full-Time Employees:				
Library Director	1	1	1	1
Librarian I	4	4	4	4
Library Assistants	4	5	4	4
Full-time employees	10	10	9	9
Part-time employees	14	14	11	11
FTE Equivalents	17	17	14.5	14.5

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020 (Covid)	Projected 2021
Library Services (Skagit County)	\$13,500	\$13,000	\$13,000	\$13,000
Library User Fees	\$17,000	\$16,500	\$2,500	\$6,500
Fines/ Lost Books	\$25,000	\$25,000	\$4,000	\$4,000
Annual Circulation	330,000	320,000	128,000	150,000
Library Visits	160,000	160,000	26,690	30,000
Reference Transactions	22,000	23,000	5,000	5,000
Program Attendance	15,000	16,000	2,600	5,500



Tulips in bloom at the City of Mount Vernon Library

**Revenue Estimates
CITY OF MOUNT VERNON**

104 LIBRARY FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	270,268
Total BEGINNING FUND BALANCE	270,268
310 TAXES	
311.10.00 PROPERTY TAX	1,093,497
Total TAXES	1,093,497
340 CHARGES FOR SERVICES	
341.43.00 COLLECTION FEES	700
341.81.00 COPY SERVICES	1,500
341.81.10 PUBLIC PRINTING	1,000
347.20.00 LIBRARY USER FEES	15,000
347.21.00 LOST BOOK PROCESSING FEE	1,000
347.21.01 INTERLOCAL LIBRARY SERVICES	1,000
347.22.00 LIBRARY SERVICES	13,500
Total CHARGES FOR SERVICES	33,700
350 FINES AND FORFEITS	
359.70.05 LOST BOOKS	4,000
359.70.10 LIBRARY BOOK DAMAGES	1,800
Total FINES AND FORFEITS	5,800
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	1,482
367.00.00 CONTRIBUTIONS & DONATIONS	19,000
367.01.00 PRIVATE GRANTS	15,000
Total MISCELLANEOUS REVENUES	35,482
Total LIBRARY FUND	<u><u>1,438,747</u></u>

**Approved Expenditures
CITY OF MOUNT VERNON**

**104 LIBRARY FUND
17 LIBRARY**

2021

Account Number

Council Adopted

572 LIBRARIES		
572.10.1100	SALARIES AND WAGES	113,171
572.10.2100	SOCIAL SECURITY	8,658
572.10.2200	RETIREMENT	14,678
572.10.2300	LABOR AND INDUSTRIES	331
572.10.2400	HEALTH INSURANCE	23,495
572.10.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	1,000
572.20.1100	SALARIES AND WAGES	475,056
572.20.1200	SALARY PART-TIME EMPLOYEES	216,108
572.20.2100	SOCIAL SECURITY	52,874
572.20.2200	RETIREMENT	80,889
572.20.2300	LABOR AND INDUSTRIES	4,594
572.20.2400	HEALTH INSURANCE	127,221
572.20.3110	OFFICE SUPPLIES	6,500
572.20.3111	OPERATING SUPPLIES	14,000
572.20.3134	OFFICE EQUIPMENT	1,500
572.20.4110	PROFESSIONAL SERVICES	2,400
572.20.4155	PROGRAMS	4,500
572.20.4212	CELLULAR PHONES	1,800
572.20.4230	POSTAGE	3,000
572.20.4484	SALES EXCISE TAX - STATE	500
572.20.4542	VEHICLE REPAIRS	265
572.20.4543	EQUIPMENT RENTAL & RESERVE	2,207
572.20.4547	OTHER RENTALS	8,100
572.20.4861	SOFTWARE MAINTENANCE - HORIZON	41,000
572.20.4911	PRESERVATION	150
572.20.4915	COMPUTER SOFTWARE	22,000
572.20.4982	TUITION & REGISTRATION	1,500
572.50.3111	OPERATING SUPPLIES	2,500
572.50.4810	REPAIRS AND MAINTENANCE	1,000
Total	LIBRARIES	1,230,997

**Approved Expenditures
CITY OF MOUNT VERNON**

104 LIBRARY FUND
17 LIBRARY

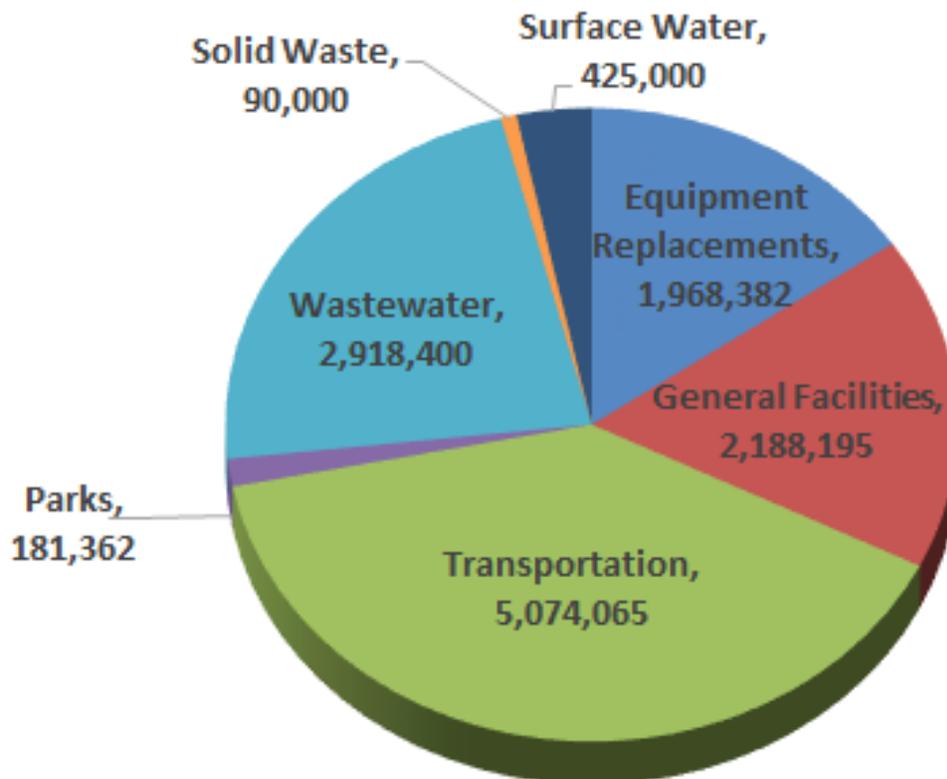
<i>Account Number</i>	<i>2021 Council Adopted</i>
594 CAPITALIZED EXPENDITURES	
594.72.6415 COMPUTER HARDWARE & EQUIPMENT	7,000
594.72.6425 BOOKS	52,500
594.72.6426 PERIODICALS	3,250
594.72.6427 NON-PRINTED MATERIALS	24,000
594.72.6431 BOOKS - ENDOWMENTS	19,000
594.72.6433 DIGITAL CONTENT	72,000
Total CAPITALIZED EXPENDITURES	177,750
597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFERS OUT	30,000
Total OPERATING TRANSFERS-OUT	30,000
Total LIBRARY FUND	<u><u>1,438,747</u></u>

Fund: Arterial Streets (102)

Fund Overview:

All cost and expense of the arterial street improvements as defined and adopted by resolution of the City Council under the six-year street plan are paid from the Arterial Street Fund. Intergovernmental funding for such street improvements are recorded and tracked in this fund.

2021 Capital Budgets by Function



**Revenue Estimates
CITY OF MOUNT VERNON**

102	ARTERIAL STREET FUND		2021
<i>Account Number</i>			<i>Council Adopted</i>
330	INTERGOVERNMENTAL SERVICES		
333.20.21	HISP FED GRANT	2,275,000	
334.03.80	TIB GRANT	257,000	
	Total INTERGOVERNMENTAL SERVICES		2,532,000
360	MISCELLANEOUS REVENUES		
362.90.00	GRAVEL PIT ROYALTIES	35,000	
	Total MISCELLANEOUS REVENUES		35,000
390	OTHER FINANCING SOURCES		
397.00.00	OPERATING TRANSFERS-IN	19,000	
	Total OTHER FINANCING SOURCES		19,000
	Total ARTERIAL STREET FUND		<u>2,586,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

102	ARTERIAL STREET FUND		2021
15	ARTERIAL STREET		Council Adopted
<i>Account Number</i>			<i>Council Adopted</i>
508	ENDING FUND BALANCE		
508.90.0000	ENDING FUND BALANCE	35,000	
	Total ENDING FUND BALANCE		35,000
595	ROADS & STREET CONSTRUCT		
595.30.6372	COLLEGE/LAVENTURE SAFETY IMPROVEMENTS	376,000	
595.30.6376	LAVENTURE-SECTION INTERSECTION	257,000	
595.30.6383	FREEWAY DRIVE PROJECT	1,652,000	
595.30.6389	RIVERSIDE DRIVE BOULEVARD IMPROVEMENT	266,000	
	Total ROADS & STREET CONSTRUCTION		2,551,000
	Total ARTERIAL STREET FUND		<u>2,586,000</u>

Fund: Paths and Trails (105)

Fund Overview:

The paths and trails fund is established by RCW 47.30.050 wherein the City is required to direct a minimum of 0.42% of the City collected motor vehicle fuel tax into a separately designated trail and paths fund. The City currently contributes 0.5% of motor vehicle fuel tax into this fund.



Spreading Mulch on the Lower Hillcrest Park Trails!

**Revenue Estimates
CITY OF MOUNT VERNON**

105 PATHS AND TRAILS RESERVE FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
330 INTERGOVERNMENTAL SERVICES	
336.00.87 M.V. FUEL TAX - CITY STREET	3,829
Total INTERGOVERNMENTAL SERVICES	3,829
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	490
Total MISCELLANEOUS REVENUES	490
Total PATHS AND TRAILS RESERVE FUND	<u><u>4,319</u></u>

**Approved Expenditures
CITY OF MOUNT VERNON**

**105 PATHS AND TRAILS RESERVE FUND
16 PARKS**

<i>Account Number</i>	<i>2021 Council Adopted</i>
508 ENDING FUND BALANCE	
508.90.0000 ENDING FUND BALANCE	4,319
Total ENDING FUND BALANCE	4,319
Total PARKS AND TRAILS RESERVE FUND	<u><u>4,319</u></u>

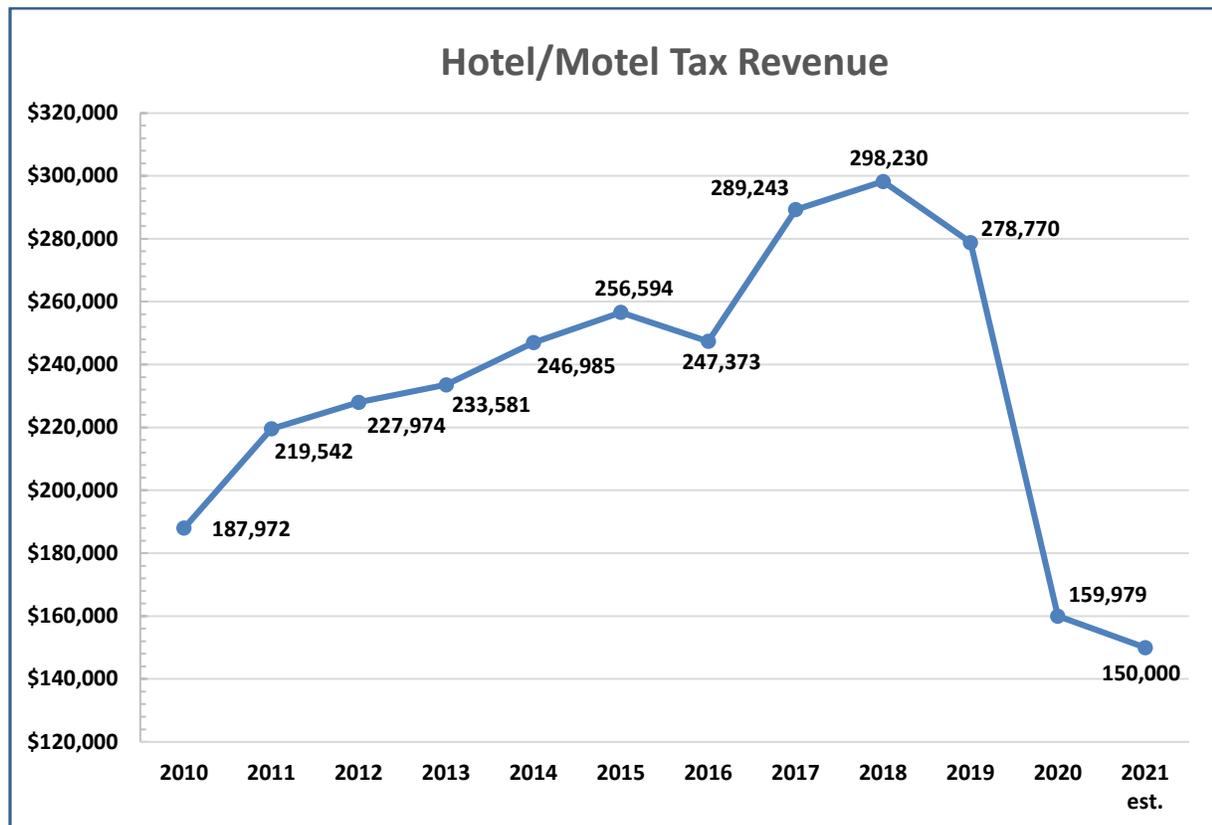
Fund: Tourism Promotion (Hotel/Motel Tax) Fund (106)

Fund Overview:

The Mount Vernon Tourism Promotion Fund receives hotel/motel taxes from lodging establishments inside the city limits. The City collects a four percent tax on charges for lodging (2% is considered a basic hotel/motel tax and the second 2% is a credit against the sales tax that lodging establishments collect).

The funding is made available to non-profit organizations and to the City through an established application and review process. Funds must be used for tourism marketing and promotion activities or operation of tourism-related facilities. In addition, funds may be used for City tourism related facilities. Detailed information about the use of tourism funds is from the Revised Code of Washington (RCW), chapter 67.28.

The sharp decline in 2020 was due to a decrease in travel and hotel stays caused by the COVID-19 pandemic.



**Revenue Estimates
CITY OF MOUNT VERNON**

106 TOURISM PROMOTION FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	119,550
Total BEGINNING FUND BALANCE	119,550
310 TAXES	
313.31.00 HOTEL/MOTEL TAX	150,000
Total TAXES	150,000
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	400
Total MISCELLANEOUS REVENUES	400
Total TOURISM PROMOTION FUND	<u>269,950</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

**106 TOURISM PROMOTION FUND
19 STADIUM/CONVENTION**

2021

Account Number

Council Adopted

Account Number	Council Adopted
557 ECONOMIC INFORMATION	
557.30.4187 PARKS/REC SPECIAL EVENTS	13,000
557.30.4907 SKAGIT ARTISTS	1,000
557.30.4908 CAMP KOREY	2,000
557.30.4931 SKAGIT RIVER SALMON FESTIVAL	2,500
557.30.4950 SKAGIT VALLEY TULIP FESTIVAL	12,000
557.30.4951 LINCOLN THEATRE FOUNDATION	21,500
557.30.4952 M.V. DOWNTOWN ASSOCIATION	14,700
557.30.4956 SKAGIT VALLEY CHORALE	1,500
557.30.4957 HIGHLAND GAMES	5,000
557.30.4958 FARMERS MARKET	3,500
557.30.4960 SHAKESPEARE NORTHWEST FESTIVAL	750
557.30.4962 MCINTYRE HALL	12,000
557.30.4963 TURNAROUND ARTISTS	2,500
557.30.4964 SKAGIT COUNTY FAIRGROUNDS	3,500
557.30.4965 MOUNT VERNON ARTS COMMISSION	5,000
557.30.4966 MISCELLANEOUS	10,000
557.30.4973 THEATER ARTS GUILD	1,500
557.30.4975 SILVER ARROW BOWMAN 557.30.4978	1,500
CHAMBER OF COMMERCE 557.30.4994 META	115,000
Total ECONOMIC INFORMATION	1,500
597 OPERATING TRANSFERS-OUT	
597.00.5002 TRANSFER TO PARKS CAP PROJECT	229,950
Total OPERATING TRANSFERS-OUT	40,000
Total TOURISM PROMOTION FUND	40,000
269,950	

Fund: Little Mountain Improvements (107)

Fund Overview:

The Little Mountain Improvements Fund was established to collect earmarked revenues to spend on improvements to the Park. Revenues accumulated in this fund come from cell tower leases, interest earnings, and other funds granted or contributed.

Expenditure Line Detail	Amount
Capital Outlay	
107.16.594.76.6324 Little Mountain Park Improvements	
Little Mountain Improvements:	
Trail Head & Mountain Bike Skill Center	26,000
Transfers out to Fund 103 - Operations	20,000
Total Capital Outlay	46,000



Construction of a retaining wall for the Little Mountain Trail Head & Mountain Bike Skill Center Project.

**Revenue Estimates
CITY OF MOUNT VERNON**

107 LITTLE MOUNTAIN IMPROVEMENT RESERVE FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
360 MISCELLANEOUS REVENUES	
362.52.00 OTHER LEASES	36,000
367.00.00 CONTRIBUTIONS & DONATIONS	10,000
Total MISCELLANEOUS REVENUES	46,000
Total LITTLE MOUNTAIN IMPROVEMENT RESERVE FUND	<u>46,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

**107 LITTLE MOUNTAIN IMPROVEMENT RESERVE FUND
16 PARKS**

<i>Account Number</i>	<i>2021 Council Adopted</i>
594 CAPITALIZED EXPENDITURES	
594.76.6324 LITTLE MOUNTAIN PARK IMPROVEMENTS	26,000
Total CAPITALIZED EXPENDITURES	26,000
597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFERS-OUT	20,000
Total OPERATING TRANSFERS-OUT	20,000
Total LITTLE MOUNTAIN IMPROVEMENT RESERVE FUND	<u>46,000</u>

Fund: Crime Prevention (109)

Fund Overview:

To consistently seek and find ways to provide productive and quality services that promote, preserve, and deliver a feeling of security and safety to the citizens and visitors in our community. This fund supports proactive prevention of crime through innovative out-reach programs. Revenues come from restitution, contributions, grants, and drug seizure funds.

Expenditure Line Detail	Amount
Other Services	
Neighborhood Clean-up Program	650

**Revenue Estimates
CITY OF MOUNT VERNON**

109	CRIME PREVENTION FUND	2021 Council Adopted
<i>Account Number</i>		
360	MISCELLANEOUS REVENUES	
361.10.00	INTEREST EARNINGS	160
367.00.00	CONTRIBUTIONS & DONATIONS	2,000
369.31.00	ASSET FORFEITURE & CONFISCATION	12,000
Total	MISCELLANEOUS REVENUES	14,160
Total	CRIME PREVENTION FUND	14,160

**Approved Expenditures
CITY OF MOUNT VERNON**

109	CRIME PREVENTION FUND	2021 Council Adopted
08	POLICE DEPARTMENT	
<i>Account Number</i>		
508	ENDING FUND BALANCE	
508.90.0000	ENDING FUND BALANCE	1,760
Total	ENDING FUND BALANCE	1,760
521	LAW ENFORCEMENT	
521.20.3110	OFFICE SUPPLIES	2,000
521.30.3111	OPERATING SUPPLIES	9,750
521.30.4968	NEIGHBORHOOD CLEAN-UP PROGRAM	650
Total	LAW ENFORCEMENT	12,400
Total	CRIME PREVENTION FUND	14,160

Fund: Government Access (110)

Fund Overview:

The cable government access fee was implemented in 2002. The revenue generated each year exclusively funds capital expenditures such as production equipment to broadcast on the Public Education Government (PEG) cable channel. Since the inception of this programming the City of Mount Vernon has extended broadcasting to other agencies including Skagit County TV21 and the Mount Vernon School District.

Expenditure Line Detail	Amount
Capital Expenditures	
110.99.594.57.6410 - Machinery & Equipment	45,000



**Revenue Estimates
CITY OF MOUNT VERNON**

110 GOVERNMENT ACCESS FUND		2021
<i>Account Number</i>		<i>Council Adopted</i>
300 BEGINNING FUND BALANCE		
308.90.00 BEGINNING FUND BALANCE		14,219
Total BEGINNING FUND BALANCE		14,219
320 LICENSES AND PERMITS		
321.91.05 CABLE ASSESSMENT - FRANCHISE		70,000
Total LICENSES AND PERMITS		70,000
Total GOVERNMENT ACCESS FUND		<u>84,219</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

110 GOVERNMENT ACCESS FUND		2021
99 NON-DEPARTMENTAL		
<i>Account Number</i>		<i>Council Adopted</i>
557 ECONOMIC INFORMATION		
557.20.3111 OPERATING SUPPLIES		3,000
557.20.4543 EQUIPMENT RENTAL & RESERVE		1,219
557.20.4810 REPAIRS AND MAINTENANCE		15,000
Total ECONOMIC INFORMATION		19,219
594 CAPITALIZED EXPENDITURES		
594.57.6410 MACHINERY & EQUIPMENT		45,000
Total CAPITALIZED EXPENDITURES		45,000
597 OPERATING TRANSFERS-OUT		
597.00.0000 OPERATING TRANSFERS-OUT		20,000
Total OPERATING TRANSFERS-OUT		20,000
Total GOVERNMENT ACCESS FUND		<u>84,219</u>

Fund: Criminal Justice Assistance (112)

Fund Overview:

This fund receives funds from the State of Washington to support various police and crime prevention programs.

Expenditure Line Detail	Amount
Operating Transfers Out	
112.08.597.21.0000 - To General Fund in support of Police operations	155,000
112.08.597.23.0000 - To Parks Fund for "At Risk Programs"	<u>3,000</u>
Total Operating Transfers Out	158,000

**Revenue Estimates
CITY OF MOUNT VERNON**

112	CRIMINAL JUSTICE ASSISTANCE FUND	2021 Council Adopted
<i>Account Number</i>		<i>Council Adopted</i>
300	BEGINNING FUND BALANCE	
308.90.00	BEGINNING FUND BALANCE	824
	Total BEGINNING FUND BALANCE	824
330	INTERGOVERNMENTAL SERVICES	
336.06.20	CRIMINAL JUSTICE - HIGH CRIME	98,000
336.06.21	MVET - POPULATION	11,897
336.06.26	CRIMINAL JUSTICE - SPECIAL PROGRAMS	42,179
336.06.51	CRIMINAL JUSTICE - DUI	5,100
	Total INTERGOVERNMENTAL SERVICES	157,176
	Total CRIMINAL JUSTICE ASSISTANCE FUND	<u>158,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

112	CRIMINAL JUSTICE ASSISTANCE FUND	2021 Council Adopted
08	POLICE DEPARTMENT	
<i>Account Number</i>		<i>Council Adopted</i>
597	OPERATING TRANSFERS-OUT	
597.21.0000	INTERFUND TRANSFER TO CURRENT EXPENSE	155,000
597.23.0000	INTERFUND TRANSFER TO PARKS	3,000
	Total OPERATING TRANSFERS-OUT	158,000
	Total CRIMINAL JUSTICE ASSISTANCE FUND	<u>158,000</u>

Fund: Municipal Arts (113)

Fund Overview:

Mount Vernon Municipal Code 2.97 Public Arts Commission requires the establishment of a Municipal Arts Fund to support the Mount Vernon Arts Commission and the public art program. This fund is used for commission programs and operating expenses of the public art program. This fund consolidates the multiple legacy funding sources being currently used to improve efficiency in fund tracking, management, and simplify the process for receipts and expenditures. The Director of Parks and Enrichment Services is responsible for submitting the annual operating budget to the Mayor.

There are no budgeted items included in the 2021 budget.



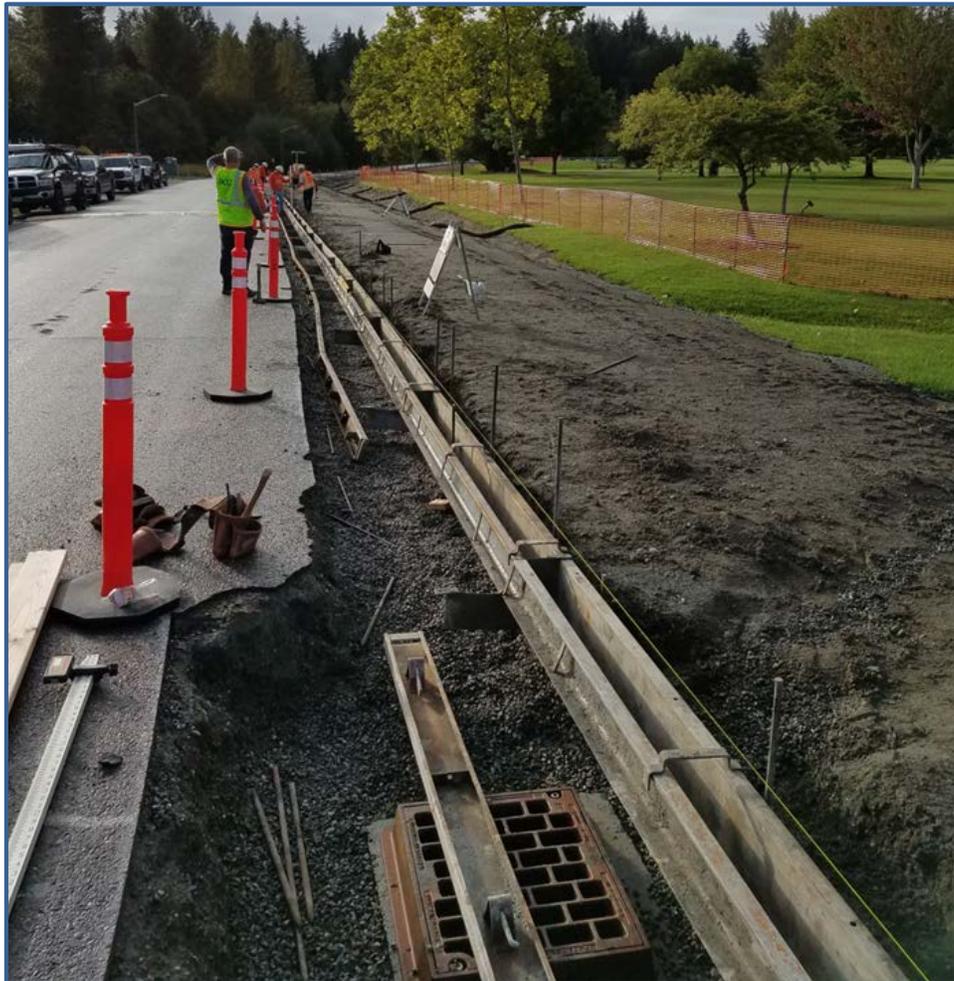
"The Guardian" watching over the Skagit Valley from atop its perch on Little Mountain.

Fund: Parks Capital Improvements Reserve (115)

Fund Overview:

The Parks Capital Improvement Fund was established to collect revenues earmarked for parks capital improvements. Revenues include cell tower leases, interest earnings, grants and donations.

Expenditure Line Detail	Amount
Capital Outlay	
115.16.594.76.6353 Recurring Park Projects	20,000
Total Capital Outlay	20,000



Road and Sidewalk Improvements at Bakerview Park.

**Revenue Estimates
CITY OF MOUNT VERNON**

115 PARKS CAPITAL IMPROVEMENTS RESERVE FUND		2021
<i>Account Number</i>		<i>Council Adopted</i>
360	MISCELLANEOUS REVENUES	
361.10.00	INTEREST EARNINGS	235
362.51.00	STOKELY TOWER LEASE	80,000
	Total MISCELLANEOUS REVENUES	80,235
390	OTHER FINANCING SOURCES	
397.00.00	OPERATING TRANSFERS-IN	53,000
	Total OTHER FINANCING SOURCES	53,000
	Total PARKS CAPITAL IMPROVEMENTS RESERVE FUND	<u>133,235</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

115 PARKS CAPITAL IMPROVEMENTS RESERVE FUND		2021
16 PARKS		
<i>Account Number</i>		<i>Council Adopted</i>
508	ENDING FUND BALANCE	
508.90.0000	ENDING FUND BALANCE	47,873
	Total ENDING FUND BALANCE	47,873
594	CAPITALIZED EXPENDITURES	
594.76.6353	RECURRING PARKS PROJECTS	20,000
	Total CAPITALIZED EXPENDITURES	20,000
597	OPERATING TRANSFERS-OUT	
597.00.0000	OPERATING TRANSFERS-OUT	65,362
	Total OPERATING TRANSFERS-OUT	65,362
	Total PARKS CAPITAL IMPROVEMENTS RESERVE FUND	<u>133,235</u>

Fund: Transportation Benefit District (TBD) (117)

Fund Overview:

The Transportation Benefit District Fund was created in 2016 to collect 0.2% on retail sales within the City of Mount Vernon. Voters approved the proposition to impose this tax in November 2016. The tax is imposed for a period of ten years per RCW 32.14.0455.

The revenues collected are to be used exclusively for the purpose of funding the following transportation improvements:

- Street preservation and maintenance – repaving, striping, marking, and repairing
- Street improvement projects as identified in the City's six-year capital improvement plan and transportation element of the comprehensive plan.



Railroad Crossing Improvement Work.

**Revenue Estimates
CITY OF MOUNT VERNON**

117 TRANSPORTATION BENEFIT DISTRICT (TBD) FUND		2021	
<i>Account Number</i>		<i>Council Adopted</i>	
300	BEGINNING FUND BALANCE		
308.90.00	BEGINNING FUND BALANCE	146,420	
	Total BEGINNING FUND BALANCE		146,420
310	TAXES		
313.21.00	TBD SALES TAX	1,600,000	
	Total TAXES		1,600,000
360	MISCELLANEOUS REVENUES		
361.10.00	INTEREST EARNINGS	2,645	
	Total MISCELLANEOUS REVENUES		2,645
	Total TRANSPORTATION BENEFIT DISTRICT (TBD) FUND		<u>1,749,065</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

117 TRANSPORTATION BENEFIT DISTRICT (TBD) FUND		2021	
14 CITY STREET		<i>Council Adopted</i>	
<i>Account Number</i>		<i>Council Adopted</i>	
542	ROAD AND STREET MAINTENANCE		
542.30.4543	EQUIPMENT RENTAL & RESERVE	100,000	
	Total ROAD AND STREET MAINTENANCE		100,000
595	ROADS & STREET CONSTRUCT		
595.30.6317	ASPHALT OVERLAY/PATCHING	733,065	
595.30.6318	SIDEWALK IMPROVEMENTS	150,000	
595.30.6331	STREET SIGNAL IMPROVEMENTS	10,000	
595.30.6383	FREEWAY DRIVE PROJECT	100,000	
595.30.6388	30TH ST (COLLEGE WAY TO MANITO DR.)	70,000	
595.30.6389	RIVERSIDE DRIVE BOULEVARD IMPROVEMENT	66,000	
	Total ROADS & STREET CONSTRUCTION		1,129,065
597	OPERATING TRANSFERS-OUT		
597.64.0000	TRANSFER TO STREET FUND	520,000	
	Total OPERATING TRANSFERS-OUT		520,000
	Total TRANSPORTATION BENEFIT DISTRICT (TBD) FUND		<u>1,749,065</u>

Fund: Fiber Optic Fund (118)

Fund Overview:

The Fiber Optic Infrastructure has been expanding over the last twenty-five years. Growth continues at a steady pace with to businesses or government agencies. The City continues to see a growth of fiber connections.

With the demand, the City has added one employee to help with installations and maintenance of the fiber infrastructure. Currently there are over three hundred and fifty connections, which is a combination of government, local businesses and city use. The City also provides support for fiber installations for the City of Burlington and Skagit County.

Department Overview:

Mount Vernon Fiber System was designed and intended, in part, to provide institutional connectivity also provide its users with access to external high-speed bandwidth for Telecommunications purposes. Excess capacity exists on the Mount Vernon Fiber System, such that Mount Vernon makes such capacity available to additional governmental entities and private parties to satisfy the growing demand in Skagit County for access to high-speed broadband and internal networking.

The Mount Vernon Fiber System is currently being utilized by the City of Mount Vernon, government agencies in Skagit County for the provision of data services as an internal institutional network, private parties who have dark fiber leases with the City for internal use, and parties who have needs for broadband internet access who use one of service providers that are licensed by the City to get High-Speed Internet through the City's Fiber Infrastructure.

Department Goals:

1. Continue to provide Fiber Optic services to local Government Agencies
2. Continue to provide Fiber Optic services to local businesses
3. Continue to provide 24/7 support to the Fiber Infrastructure
4. Continue to provide and maintain a Fiber Headend
5. Continue to expand the fiber in Mount Vernon
6. Provide fast fiber installation services with good customer support

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Approved 2021
Full Time Employees:				
Fiber Optic Technician	1	1	1	1
Fiber Optic Laborer (part-time)	0	0	1	1
Department Total	1	1	2	2

Department Service Measures

	Actual 2019	Actual 2020	Estimated 2020	Projected 2021
Government Fiber Connections	80	81	82	84
Dark Fiber Leases	22	23	28	32
ISP Customers	152	179	198	230

**Revenue Estimates
CITY OF MOUNT VERNON**

118 FIBER OPTICS FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
340 CHARGES FOR SERVICES	
345.70.05 FIBER OPTIC SERVICES (PORT)	9,600
345.70.07 FIBER OPTIC SERVICES	120,000
345.70.08 MISC SERVICE - FIBER CONNECTIONS	15,000
345.70.09 INTERLOCAL MAINTENANCE FUNDS	76,000
345.70.10 DARK FIBER AGREEMENTS	88,200
345.70.11 IMPROVEMENT/EXPANSION	25,000
Total CHARGES FOR SERVICES	333,800
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	900
362.52.00 OTHER LEASES	10,200
Total MISCELLANEOUS REVENUES	11,100
Total FIBER OPTICS FUND	<u><u>344,900</u></u>



**Approved Expenditures
CITY OF MOUNT VERNON**

118	FIBER OPTICS FUND		<i>2021</i>
98	INFORMATION SERVICES		<i>Council Adopted</i>
Account Number			
508	ENDING FUND BALANCE		
508.90.0000	ENDING FUND BALANCE	18,371	
	Total		18,371
518	CENTRAL SERVICES		
518.80.1100	SALARIES AND WAGES	96,353	
518.80.1200	PART TIME SALARIES	31,612	
518.80.2100	SOCIAL SECURITY	9,789	
518.80.2200	RETIREMENT	16,597	
518.80.2300	LABOR AND INDUSTRIES	4,046	
518.80.2400	HEALTH INSURANCE	17,001	
518.80.4110	PROFESSIONAL SERVICES	5,000	
518.80.4212	CELLULAR PHONES	720	
518.80.4400	LEASEHOLD EXCISE TAX PAYMENTS	5,000	
518.80.4484	SALES EXCISE TAX - STATE	7,500	
518.80.4542	VEHICLE REPAIRS	5,000	
518.80.4543	EQUIPMENT RENTAL & RESERVE	29,911	
518.80.4810	REPAIRS AND MAINTENANCE	15,000	
	Total		243,529
594	CAPITALIZED EXPENDITURES		
594.58.4915	COMPUTER SOFTWARE	3,000	
594.58.6326	FIBER IMPROVEMENTS	60,000	
	Total		63,000
597	OPERATING TRANSFERS-OUT		
597.00.0000	OPERATING TRANSFER-OUT	20,000	
	Total		20,000
	Total		344,900

Fund: Critical Areas Enhancement (119)

Fund Overview:

A separate fund to account for revenues and expenditures related to the Critical Areas Enhancement Program was established in conjunction with the enactment of the Critical Areas Ordinance (Ordinance No. 3353) adopted in March of 2007. Initial funding came from the Surface Water Fund in 2007 in the amount of \$200,000. Related expenditures may include acquiring land for critical area enhancement and other improvements that will enhance the designated critical areas. Revenues received from developers that choose to participate in this program will go into this fund.

Expenditure Line Detail	Amount
Professional Services	
119.12.554.90.4110 Environmental Services	25,000



The banks of the magnificent Skagit River

**Revenue Estimates
CITY OF MOUNT VERNON**

119 CRITICAL AREA ENHANCEMENT FUND		2021 Council Adopted	
<i>Account Number</i>			
300	BEGINNING FUND BALANCE		
308.90.00	BEGINNING FUND BALANCE	24,700	
	Total BEGINNING FUND BALANCE		24,700
340	CHARGES FOR SERVICES		
345.86.00	MITIGATION FEES	5,000	
	Total CHARGES FOR SERVICES		5,000
360	MISCELLANEOUS REVENUES		
361.10.00	INTEREST EARNINGS	300	
	Total MISCELLANEOUS REVENUES		300
	Total CRITICAL AREA ENHANCEMENT FUND		30,000

**Approved Expenditures
CITY OF MOUNT VERNON**

119 CRITICAL AREA ENHANCEMENT FUND 12 DEVELOPMENT SERVICES		2021 Council Adopted	
<i>Account Number</i>			
554	ENVIRONMENTAL SERVICES		
554.90.3111	OPERATING SUPPLIES	5,000	
554.90.4110	PROFESSIONAL SERVICES	25,000	
	Total ENVIRONMENTAL SERVICES		30,000
	Total CRITICAL AREA ENHANCEMENT FUND		30,000

Fund: Lincoln Commercial Properties (120)

Fund Overview:

This fund was established to accumulate funds collected from tenant lease payments. Funds are used to operate, maintain and make necessary capital improvements to the building.

Beginning in 2019, an operating transfer to the Facility Renewal Fund will be made for administrative costs associated with the property management of the Lincoln Block properties.



The historic Lincoln Theatre!

**Revenue Estimates
CITY OF MOUNT VERNON**

120 LINCOLN COMMERCIAL PROPERTIES FUND		2021 Council Adopted	
<i>Account Number</i>			
300	BEGINNING FUND BALANCE		
308.90.00	BEGINNING FUND BALANCE	141,800	
	Total BEGINNING FUND BALANCE		141,800
360	MISCELLANEOUS REVENUES		
361.10.00	INTEREST EARNINGS	200	
362.55.00	FACILITY RENTALS	60,000	
	Total MISCELLANEOUS REVENUES		60,200
	Total LINCOLN COMMERCIAL PROPERTIES FUND		<u>202,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

120 LINCOLN COMMERCIAL PROPERTIES FUND		2021 Council Adopted	
<i>Account Number</i>			
07	GENERAL FACILITIES		
559	HOUSING AND COMMUNITY DEVELOPMENT		
559.30.4400	LEASEHOLD EXCISE TAX PAYMENTS	9,000	
559.30.4700	PUBLIC UTILITY SERVICES	4,000	
559.30.4810	REPAIRS AND MAINTENANCE	79,000	
	Total HOUSING AND COMMUNITY DEVELOPMENT		92,000
597	OPERATING TRANSFERS-OUT		
597.00.0000	OPERATING TRANSFERS-OUT	110,000	
	Total OPERATING TRANSFERS-OUT		110,000
	Total LINCOLN COMMERCIAL PROPERTIES FUND		<u>202,000</u>

Fund: Library/CC/Parking (301)

Fund Overview:

This fund was created to provide an accounting mechanism for the City Library/Community Center/Parking Facility Capital Improvement Project, now known as the Mount Vernon Library Commons Project.

The City of Mount Vernon and Skagit County held a joint meeting on March 28, 2018 and adopted an agreement to create a cooperative relationship and collaborate on shared projects to meet the needs of the Community.

The initial project is now in motion. The City needs a new, larger library while the County needs a more modern, updated Senior/Community Center. The City is working together on the feasibility of a joint Library/Community Center (Mount Vernon Library Commons Project) with structured parking in the historic downtown area. This visionary project will enhance our community learning space and provide senior nutrition "Meals on Wheels" and program space for dynamic senior activities. Needs assessment by hired consultants in 2014 and focus groups in 2018 supported the need for a new library. Parking studies conducted in 2016 support the location for a downtown parking structure.

The 2021 budget includes \$800,000 for further planning development for this project.



Conceptual rendering of the Library, Community Center, and Parking Building.

**Revenue Estimates
CITY OF MOUNT VERNON**

301 LIBRARY/CC/PARKING FUND		2021	
<i>Account Number</i>			<i>Council Adopted</i>
310 TAXES			
313.24.00	LIFT - LOCAL INFRASTRUCTURE FINANCIAL TOOL	500,000	
Total TAXES			500,000
360 MISCELLANEOUS REVENUES			
361.10.00	INTEREST EARNINGS	3,000	
Total MISCELLANEOUS REVENUES			3,000
390 OTHER FINANCING SOURCES			
397.00.00	OPERATING TRANSFERS-IN	500,000	
Total OTHER FINANCING SOURCES			500,000
Total LIBRARY/CC/PARKING FUND			<u>1,003,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

301 LIBRARY/CC/PARKING FUND		2021	
99 NON-DEPARTMENTAL		Council Adopted	
<i>Account Number</i>			<i>Council Adopted</i>
508 ENDING FUND BALANCE			
508.90.0000	ENDING FUND BALANCE	203,000	
Total ENDING FUND BALANCE			203,000
594 CAPITALIZED EXPENDITURES			
594.73.4110	PROFESSIONAL SERVICES	300,000	
594.73.6310	OTHER IMPROVEMENTS	500,000	
Total CAPITALIZED EXPENDITURES			800,000
Total LIBRARY/CC/PARKING FUND			<u>1,003,000</u>

Fund: Capital Improvements – REET I (304)

Fund Overview:

To accumulate funds from the first 0.25% Real Estate Excise Tax (REET I) to be expended for various City capital improvements identified in the City’s Capital Improvement Plan.

**Revenue Estimates
CITY OF MOUNT VERNON**

304 CAPITAL IMPROVEMENTS FUND - REET I		2021
<i>Account Number</i>		<i>Council Adopted</i>
300 BEGINNING FUND BALANCE		
308.90.00 BEGINNING FUND BALANCE		170,395
Total BEGINNING FUND BALANCE		170,395
310 TAXES		
318.34.00 LOCAL 1/4% REAL ESTATE TAX		700,000
Total TAXES		700,000
360 MISCELLANEOUS REVEN		
361.10.00 INTEREST EARNINGS		1,000
362.55.00 FACILITY RENTALS		4,800
Total MISCELLANEOUS REVENUES		5,800
Total CAPITAL IMPROVEMENTS FUND - REET I		<u>876,195</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2021 Council Adopted
304 CAPITAL IMPROVEMENTS FUND - REET I	
07 GENERAL FACILITIES	
518 CENTRAL SERVICES	
518.20.4400 LEASEHOLD EXCISE TAX PAYMENTS	620
Total CENTRAL SERVICES	620
591 REDEMPTION OF GENERAL L-T DEBT	
591.95.7800 INTERGOVERNMENTAL LOANS	115,000
Total REDEMPTION OF GENERAL L-T DEBT	115,000
592 INTEREST AND OTHER DEBT COSTS	
592.95.8313 INTERGOVERNMENTL LOAN INTEREST	575
Total INTEREST AND OTHER DEBT COSTS	575
597 OPERATING TRANSFERS-OUT	
597.00.5001 TRANSFER TO FIRE IMPACT	20,000
597.00.5003 TRANSFER TO CITY SHOP	200,000
597.00.5004 TRANSFER TO LIBRARY PARKING (LIFT)	500,000
597.29.5005 TRANSFER TO STREETS (304.14.597.29.5005)	40,000
Total OPERATING TRANSFERS-OUT	760,000
Total CAPITAL IMPROVEMENTS FUND - REET I	<u><u>876,195</u></u>

Fund: Fire Station Projects (306)

Fund Overview:

This fund was established for the accounting of the planning and design phase for a new Fire Station #1 and the reconfiguration of Fire Stations #2 and #3 as detailed in the City of Mount Vernon's Capital Improvements Plan. In the 2021 budgeting process this fund was extended to provide funding for all Fire capital projects and equipment. The main source of funding includes Ground Emergency Medical Transport (GEMT) revenues.

Fire Station #1: This downtown station was constructed over 55 years ago, and has long passed its useful/normal service life. Aside from being functionally obsolete, the station does not meet modern standards for energy, efficiency and fire safety. The older bays and doors are too small to house modern trucks, and because it lacks an exhaust system, firefighters who are stationed here have no protection from diesel exhaust that seeps through unsealed doors and into their living quarters. This station has served the City well, and the City has excelled at prolonging the resource for as long as it could, however Mount Vernon is overdue for a replacement of Fire Station 1.

Fire Stations #2 & #3: Both of these 20+ year-old stations are usable, but in desperate need of being updated to comply with modern safety standards such as decontamination and storage of the bunker gear used by our firefighters. They are also in need of a modern exhaust-capturing system that can prevent our firefighters from breathing in toxic fumes. In addition to these pressing safety and health concerns, the City has added emergency medical services (ambulances and paramedics), which will be housed in all fire stations and increase the demand for space.

The 2021 budget includes \$928,686 in Fire capital projects and equipment.



Conceptual rendering of Fire Station #1.

**Revenue Estimates
CITY OF MOUNT VERNON**

306 FIRE STATION PROJECTS FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
330 INTERGOVERNMENTAL SERVICES	
332.93.40 GEMT - GROUND EMERGENCY MEDICAL TRANSPORT	1,577,500
Total INTERGOVERNMENTAL SERVICES	1,577,500
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	2,500
369.33.00 CONTRIBUTIONS - SKAGIT COUNTY AMBULNCE	103,564
369.90.00 MISCELLANEOUS REVENUE - FIRE DISTRICT #1 CONTRACT	35,719
Total MISCELLANEOUS REVENUES	141,783
Total FIRE STATION PROJECTS FUND	<u><u>1,719,283</u></u>

**Approved Expenditures
CITY OF MOUNT VERNON**

**306 FIRE STATION PROJECTS FUND
09 FIRE DEPARTMENT**

<i>Account Number</i>	<i>2021 Council Adopted</i>
508 ENDING FUND BALANCE	
508.90.0000 ENDING FUND BALANCE	790,597
Total ENDING FUND BALANCE	790,597
522 FIRE CONTROL	
522.10.3134 OFFICE EQUIPMENT	15,000
522.10.4542 VEHICLE REPAIRS	50,000
522.10.4543 EQUIPMENT RENTAL & RESERVE	858,686
522.10.4915 COMPUTER SOFTWARE	5,000
Total FIRE CONTROL	928,686
Total FIRE STATION PROJECTS FUND	<u><u>1,719,283</u></u>

Fund: Parks Impact Fees (311)

Fund Overview:

This fund was established to accumulate funds collected from developers to be used to partially fund park capital projects as identified in the City's Capital Improvement Plan (CIP) as outlined in MVMC 3.40.110.



Hillcrest Park Landscaping Upgrade.

**Revenue Estimates
CITY OF MOUNT VERNON**

311	PARKS IMPACT FEES FUND		
<i>Account Number</i>		<i>2021</i>	<i>Council Adopted</i>
340	CHARGES FOR SERVICES		
345.85.00	PARK IMPACT FEES	90,000	
Total	CHARGES FOR SERVICES		90,000
360	MISCELLANEOUS REVENUES		
361.10.00	INTEREST EARNINGS	1,000	
Total	MISCELLANEOUS REVENUES		1,000
Total	PARKS IMPACT FEES FUND		91,000

**Approved Expenditures
CITY OF MOUNT VERNON**

311	PARKS IMPACT FEES FUND		
16	PARKS		
<i>Account Number</i>		<i>2021</i>	<i>Council Adopted</i>
508	ENDING FUND BALANCE		
508.90.0000	ENDING FUND BALANCE	41,000	
Total	ENDING FUND BALANCE		41,000
594	CAPITALIZED EXPENDITURES		
594.76.6322	LITTLE MOUNTAIN TRAIL & SKILL CENTER	50,000	
Total	CAPITALIZED EXPENDITURES		50,000
Total	PARKS IMPACT FEES FUND		91,000

Fund: Fire Impact Fees (312)

Fund Overview:

This fund was established to accumulate funds collected from developers to be used to partially fund fire capital projects as identified in the City's Capital Improvement Plan (CIP). MVMC 3.40.110(B) states, "Impact fees may be spent for planned facilities, including but not limited to planning, land acquisition, construction, engineering, architectural, permitting, financing, and administrative expenses, applicable impact fees or mitigation costs, capital equipment pertaining to planned facilities, and any other similar expenses which can be capitalized."

Expenditure Line Detail	Amount
Capital Outlay	
312.09.594.22.6378 Hydrant Replacement Program	
Fire Hydrant Replacement Program	25,000
Total Capital Outlay	25,000



Refurbished Fire Hydrant.

**Revenue Estimates
CITY OF MOUNT VERNON**

312 FIRE IMPACT FEES FUND		2021 Council Adopted	
<i>Account Number</i>			
340	CHARGES FOR SERVICES		
345.85.00	FIRE IMPACT FEES	25,000	
Total	CHARGES FOR SERVICES		25,000
360	MISCELLANEOUS REVENUES		
361.10.00	INTEREST EARNINGS	500	
Total	MISCELLANEOUS REVENUES		500
390	OTHER FINANCING SOURCES		
397.00.00	OPERATING TRANSFERS-IN	35,000	
Total	OTHER FINANCING SOURCES		35,000
Total	FIRE IMPACT FEES FUND		60,500

**Approved Expenditures
CITY OF MOUNT VERNON**

312 FIRE IMPACT FEES FUND 09 FIRE DEPARTMENT		2021 Council Adopted	
<i>Account Number</i>			
508	ENDING FUND BALANCE		
508.90.0000	ENDING FUND BALANCE	35,500	
Total	ENDING FUND BALANCE		35,500
594	CAPITALIZED EXPENDITURES		
594.22.6378	FIRE HYDRANT REPLACEMENT	25,000	
Total	CAPITALIZED EXPENDITURES		25,000
Total	FIRE IMPACT FEES FUND		60,500

Fund: Transportation Impact Fees (313)

Fund Overview:

This fund was established to accumulate funds collected from developers to be used to partially fund street capital projects as identified in the City's Capital Improvement Plan (CIP).

**Revenue Estimates
CITY OF MOUNT VERNON**

<i>Account Number</i>	<i>2021 Council Adopted</i>
313 TRANSPORTATION IMPACT FEES FUND	
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	101,000
Total BEGINNING FUND BALANCE	101,000
340 CHARGES FOR SERVICES	
345.85.00 TRAFFIC IMPACT FEES	120,000
Total CHARGES FOR SERVICES	120,000
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	2,000
Total MISCELLANEOUS REVENUES	2,000
Total TRANSPORTATION IMPACT FEES FUND	<u>223,000</u>

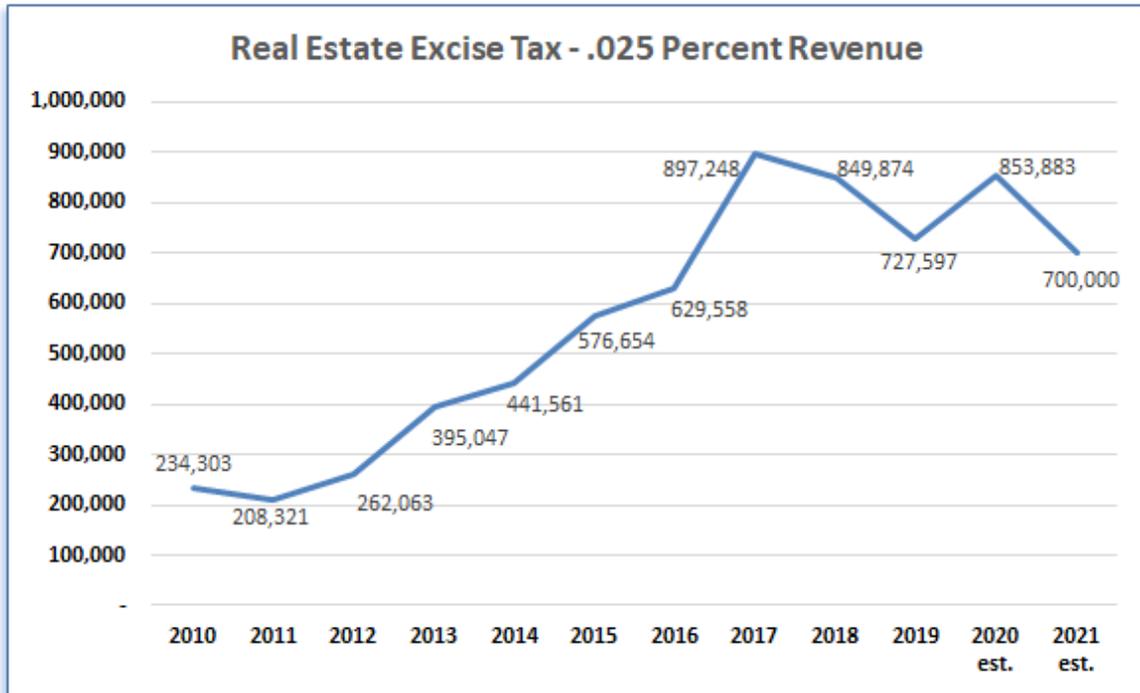
**Approved Expenditures
CITY OF MOUNT VERNON**

<i>Account Number</i>	<i>2021 Council Adopted</i>
313 TRANSPORTATION IMPACT FEES FUND	
14 CITY STREET	
597 OPERATING TRANSFERS-OUT	
597.30.6390 FREEWAY DR. (CAMERON TO COLLEGE)	158,000
597.30.6391 HOAG/LAVENTURE INTERSECTION IMPROVEMENTS	65,000
Total OPERATING TRANSFERS-OUT	223,000
Total TRANSPORTATION IMPACT FEES FUND	<u>223,000</u>

Fund: REET II – Streets (314)

Fund Overview:

This fund was established to accumulate funds from the second 0.25% Real Estate Excise Tax (REETII) to be expended for various street, traffic and pedestrian capital improvements identified in the City's Capital Improvement Plan (CIP).



College Way at I-5 widening completed project.

**Revenue Estimates
CITY OF MOUNT VERNON**

314 REET II - STREETS FUND		2021 Council Adopted	
<i>Account Number</i>			
310 TAXES			
318.35.00	LOCAL 1/4% REAL ESTATE TAX	700,000	
Total TAXES			700,000
360 MISCELLANEOUS REVENUES			
361.10.00	INTEREST EARNINGS	1,000	
Total MISCELLANEOUS REVENUES			1,000
Total REET II - STREETS FUND			<u>701,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

314 REET II - STREETS FUND		2021 Council Adopted	
<i>Account Number</i>			
14 CITY STREET			
508 ENDING FUND BALANCE			
508.90.0000	ENDING FUND BALANCE	150,000	
Total ENDING FUND BALANCE			150,000
542 ROAD AND STREET MAINTENANCE			
542.64.5130	SIGNAL MAINTENANCE	45,000	
Total ROAD AND STREET MAINTENANCE			45,000
597 OPERATING TRANSFERS-OUT			
597.00.0000	INTERFUND TRANSFER - TRANSPORTATION PROJECT	506,000	
Total OPERATING TRANSFERS-OUT			506,000
Total REET II - STREETS FUND			<u>701,000</u>

Fund: Public Works Facility (328)

Fund Overview:

This fund was established for the accounting of the planning and design phase for the construction of a new shop complex to house activities related to the following: Transportation, Solid Waste, Equipment Repair and Maintenance, Park Maintenance and Wastewater Equipment Maintenance. Additionally, it will house office space for public works crews and a training room.

The 2021 budget includes transfers in from REET I - \$200,000, the Hospital Parking Facility Fund - \$400,000, and the Solid Waste fund - \$100,000, for further planning and development for this project.

**Revenue Estimates
CITY OF MOUNT VERNON**

328 PW FACILITY CAPITAL FUND		<i>2021 Council Adopted</i>	
<i>Account Number</i>			
390 OTHER FINANCING SOURCES			
397.00.00	OPERATING TRANSFERS-IN	700,000	
Total	OTHER FINANCING SOURCES		700,000
Total	PW FACILITY CAPITAL FUND		<u>700,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

328 PW FACILITY CAPITAL FUND		<i>2021 Council Adopted</i>	
99 NON-DEPARTMENTAL			
<i>Account Number</i>			
508 ENDING FUND BALANCE			
508.90.0000	ENDING FUND BALANCE	700,000	
Total	ENDING FUND BALANCE		700,000
Total	PW FACILITY CAPITAL FUND		<u>700,000</u>

Fund: Wastewater Utility (401)

Fund Overview:

The Wastewater Utility Staff is comprised of sixteen full time employees who are responsible for the operation and maintenance of the Wastewater Treatment Plant and twenty pump stations. The budgetary process allocates resources that allow us to maximize the useful life of our infrastructure and meet regulatory requirements.

The Wastewater Utility staff looks forward to working with the Mayor and Council to meet all of our established goals while protecting the environment and serving the citizens of Mount Vernon in 2021.

Department Goals:

1. Continue to maintain compliance with our NPDES (National Pollutant Discharge Elimination System) permit.
2. Continue operating and maintaining the Wastewater Treatment Plant to increase efficiency and capacity of our treatment plant process.
3. Complete the administration building expansion and remodel.
4. Continue with collection pipe lining and rehab program.
5. Complete lining project on the supernatant tank.

Personnel Staffing Summary:

	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Manager	1	1	1	1
Assistant Supervisor	1	1	1	1
Process Analyst	1	1	1	1
Maintenance Foreman	1	1	1	1
Lead Operator	1	1	1	1
Operator	7	7	7	7
Sewer Maintenance	3	3	3	3
Laborer	1	1	1	1
Full Time Total	16	16	16	16
Part Time Total	4	4	4	4

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Billions Gallons Process (Variations due to annual precipitation totals)	1.383	1.186	1.290	1.300
Dry Tons Biosolids (Affected by Activated Sludge mode of Operation).	614	603	640	640

Expenditure Line Item Detail	Amount
Professional Services	
401.22.535.34.4110 Professional Services	
Utility bills processing, printing, mailing	34,000
Consulting Services for emergency repairs	7,500
Installation and programming of PLCWWTP	15,000
HUB computer programming for process control, other	68,500
SCADA maintenance/management for upgrade control systems	10,000
Total	135,000
401.22.535.38.4110 Professional Services	
Generator switch gear	3,500
Backflow preventer testing and repairs	900
Telemetry & Pump Control modifications	15,600
Total	20,000
Total Professional Services	155,000
Operating Transfers Out	
401.22.597.00.0000 Transfer out to Fund 412, Sewer Capital Reserve Fund	1,000,000

**Revenue Estimates
CITY OF MOUNT VERNON**

Account Number	2021 Council Adopted
401 WASTEWATER UTILITY FUND	
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	426,645
Total BEGINNING FUND BALANCE	426,645
340 CHARGES FOR VICES	
343.51.00 SEWER SERVICE FEES	8,584,150
343.52.00 INTERFUND SERVICE FEES	53,182
Total CHARGES FOR SERVICES	8,637,332
360 MISCELLANEOUS REVEN	
361.10.00 INTEREST EARNINGS	50,000
361.41.00 OTHER INTEREST EARNINGS	1,000
362.55.00 FACILITY RENTALS	15,660
369.90.11 MISCELLANEOUS REVENUE	70,000
369.95.00 LIEN RELEASE	36,000
Total MISCELLANEOUS REVENUES	172,660
390 OTHER FINANCING SOURCES	
397.00.00 TRANSFER FROM SEWER CONNECTION FEES	315,000
Total OTHER FINANCING SOURCES	315,000
Total WASTEWATER UTILITY FUND	9,551,637

**Approved Expenditures
CITY OF MOUNT VERNON**

**401 WASTEWATER UTILITY FUND
22 WASTEWATER UTILITY**

2021

Account Number

Council Adopted

535 SEWER UTILITY	
535.33.1100 SALARIES AND WAGES	254,372
535.33.1200 SALARY PART-TIME EMPLOYEES	12,934
535.33.1300 OVERTIME	4,500
535.33.2100 SOCIAL SECURITY	20,794
535.33.2200 RETIREMENT	33,130
535.33.2300 LABOR AND INDUSTRIES	8,618
535.33.2400 HEALTH INSURANCE	43,213
535.33.2820 UNIFORMS & CLOTHING	1,500
535.33.3110 OFFICE SUPPLIES	500
535.33.3111 OPERATING SUPPLIES	3,500
535.33.3115 MAINTENANCE SUPPLIES	1,500
535.33.3500 MINOR TOOLS/EQUIPMENT	4,000
535.33.4110 PROFESSIONAL SERVICES	3,700
535.33.4214 COMMUNICATION SERVICES	5,000
535.33.4310 TRAVEL	800
535.33.4400 LEASEHOLD EXCISE TAX PAYMENTS	2,000
535.33.4542 VEHICLE REPAIRS	20,372
535.33.4543 EQUIPMENT RENTAL & RESERVE	368,431
535.33.4544 MACHINE RENTAL	2,200
535.33.4700 PUBLIC UTILITY SERVICES	4,800
535.33.4810 SEWER REPAIR	20,000
535.33.4820 GROUNDS MAINTENANCE	1,000
535.33.4840 MAINTENANCE CONTRACT - SOFTWARE	29,500
535.33.4913 LAUNDRY	4,000
535.33.4915 COMPUTER SOFTWARE	8,000
535.33.4921 SANITARY GRIT/SCREENINGS DISPOSAL	13,000
535.33.4980 DUES SUBSCRIPTIONS & MEMBERSHIPS	175
535.33.4982 TUITION & REGISTRATION	2,750
535.33.9100 INTERFUND PROFESSIONAL SERVICES	252,804
535.33.9800 INTERFUND REPAIRS & MAINTENANCE	181,240
535.33.9900 OTHER INTERFUND SERVICES/CHARGES	37,922
535.34.1100 SALARIES AND WAGES	1,031,039
535.34.1200 SALARY PART-TIME EMPLOYEES	31,712
535.34.1300 OVERTIME	22,000
535.34.2100 SOCIAL SECURITY	82,984
535.34.2200 RETIREMENT	134,173
535.34.2300 LABOR AND INDUSTRIES	35,512
535.34.2400 HEALTH INSURANCE	175,024

**Approved Expenditures
CITY OF MOUNT VERNON**

**401 WASTEWATER UTILITY FUND
22 WASTEWATER UTILITY**

<i>Account Number</i>	<i>2021 Council Adopted</i>
535.34.2520 EMPLOYEE WELLNESS	1,500
535.34.2820 UNIFORMS & CLOTHING	3,500
535.34.3110 OFFICE SUPPLIES	4,000
535.34.3111 OPERATING SUPPLIES	160,000
535.34.3114 LAB SUPPLIES	12,000
535.34.3115 MAINTENANCE SUPPLIES	25,000
535.34.3500 MINOR TOOLS/EQUIPMENT	2,500
535.34.4110 PROFESSIONAL SERVICES	135,000
535.34.4121 STATE EXAMINER AUDITING	27,300
535.34.4131 CONTROL SYSTEMS MAINTENANCE CONTRACT	25,000
535.34.4132 SLUDGE HAUL & APPLICATION CONTRACT	230,000
535.34.4133 LABORATORY SERVICES	22,000
535.34.4180 LEGAL PUBLISHING	100
535.34.4212 CELLULAR PHONES	150
535.34.4214 COMMUNICATION SERVICES	7,000
535.34.4215 FIBER OPTIC SERVICES	5,000
535.34.4230 POSTAGE	1,500
535.34.4310 TRAVEL	5,500
535.34.4483 DRAINAGE/DIKE TAX	15,000
535.34.4484 SALES EXCISE TAX - STATE	160,000
535.34.4485 B & O TAX (CITY)	660,000
535.34.4542 VEHICLE REPAIRS	7,362
535.34.4543 EQUIPMENT RENTAL & RESERVE	33,499
535.34.4544 MACHINE RENTAL	7,000
535.34.4630 LIABILITY INSURANCE PSCIA	214,508
535.34.4640 MISC PERILS/PROPERTY LOSS INSURANCE	120,935
535.34.4700 PUBLIC UTILITY SERVICES	300,000
535.34.4810 REPAIRS AND MAINTENANCE	5,500
535.34.4820 GROUNDS MAINTENANCE	3,000
535.34.4840 MAINTENANCE CONTRACT - SOFTWARE	38,659
535.34.4862 MECHANICAL MAINTENANCE	70,000
535.34.4863 ELECTRICAL MAINTENANCE	60,000
535.34.4864 STRUCTURAL MAINTENANCE	150,000
535.34.4913 LAUNDRY	5,400
535.34.4915 COMPUTER SOFTWARE	12,750
535.34.4980 DUES SUBSCRIPTIONS & MEMBERSHIPS	2,500
535.34.4982 TUITION & REGISTRATION	8,500
535.34.4987 COLLECTION FEES & MISCELLANEOUS	25,000
535.34.5131 W/W DISCHARGE PERMIT	35,000

**Approved Expenditures
CITY OF MOUNT VERNON**

401	WASTEWATER UTILITY FUND		2021
22	WASTEWATER UTILITY		Council Adopted
Account Number			
535.34.6415	COMPUTER HARDWARE & EQUIPMENT		9,400
535.34.6422	OFFICE & PLANT EQUIPMENT		25,000
535.34.6423	WASTEWATER PLANT PROCESS MODIFICATIONS		15,000
535.34.9110	ADMIN. OVERHEAD CHARGES		709,909
535.38.3111	OPERATING SUPPLIES		12,000
535.38.3115	MAINTENANCE SUPPLIES		2,500
535.38.3500	MINOR TOOLS AND EQUIPMENT		1,000
535.38.4110	PROFESSIONAL SERVICES		20,000
535.38.4215	FIBER OPTIC SERVICES		5,000
535.38.4542	VEHICLE REPAIRS		267
535.38.4543	EQUIPMENT RENTAL & RESERVE		4,255
535.38.4820	GROUNDS MAINTENANCE		1,000
535.38.4862	MECHANICAL MAINTENANCE		80,000
535.38.4863	ELECTRICAL MAINTENANCE		30,000
535.38.4864	STRUCTURAL MAINTENANCE		7,500
535.38.6418	FURNITURE & EQUIPMENT		17,000
	Total SEWER UTILITY		6,400,193
591	REDEMPTION OF GENERAL L-T DEBT		
591.35.7800	INTERGOVERNMENTAL LOANS		1,903,097
	Total REDEMPTION OF GENERAL L-T DEBT		1,903,097
592	INTEREST AND OTHER DEBT COSTS		
592.35.8313	INTERGOVERNMENTL LOAN INTEREST		248,347
	Total INTEREST AND OTHER DEBT COSTS		248,347
597	OPERATING TRANSFERS-OUT		
597.00.0000	INTERFUND TRANSFER - SEWER CAPITAL RESERVE		1,000,000
	Total OPERATING TRANSFERS-OUT		1,000,000
	Total WASTEWATER UTILITY FUND		9,551,637

Fund: Solid Waste Utility (402)

Fund Overview:

The City of Mount Vernon Public Works Department, Solid Waste Division provides weekly solid waste collection services to all residential and commercial customers within the City limits. The utility is staffed by 11 full time Maintenance Utility Operators, 1 Assistant Supervisor- Driver/Operators, 1 Division Manager & 1 full time SW/CWP laborer. On an average day we will collect 80 tons of garbage and in 2019 we collected 19,875 tons of solid waste.

The Solid Waste Division operates and administers the City Yard Waste Facility in 2019 we accepted, transported and disposed of 13,500 yards of yard waste. All yard waste is disposed of at Town of La Conner for a flat rate of \$35,000 annually. Home composting units are available to Mount Vernon citizens at the yard waste facility for \$40.00.

The Solid Waste Division offers dumpsters in nine various sizes for commercial customers or private citizens for temporary or permanent use on cleanup projects, roof replacement, construction, etc. We also offer plastic wheeled carts with lids in four various sizes for residential garbage collection: 20, 35, 65 & 95 gallon, and a variable rate, or "pay as you throw" rate structure that allows our citizens to only be charged for the amount of garbage they produce depending on what size cart meets their weekly garbage disposal needs. Currently we have over 10,000 carts in use City wide.

The Solid Waste Division offers Mount Vernon citizens both spring and fall clean up days where we accept a load of garbage, yard waste and recyclables for free.

We work closely with several Mount Vernon service clubs and organizations.

We provide free of charge "walk-in" service for elderly and disabled citizens as well as "go back" service for citizens that forget to put their cart out in time. We offer, free of charge, a public service sign program on the sides of our trucks where nonprofit organizations may advertise an event or service they provide to the community.

Solid Waste Division funds a Solid Waste/CWP laborer and duties are dedicated to the responsibility of encampment cleanups. This position reports to the to the Solid Waste Division Manager and helps assist CWP projects along with other departments as needed.

Solid Waste Utility is due to purchase a new front load light commercial truck estimated at \$425,000.00 with funds from Equipment Rental Reserve.

Solid Waste Utility is continuing to work with Waste Management on a new curbside recycle contract that expires April 30th, 2021. The current contract was extended mutually by both parties for 3 years from 2018-2021.

The City has been in the process of reviewing the Solid Waste Utility rate structure with some fundamental changes and significant increases for needed solid waste facility improvements. This effort has been suspended as the result of pandemic crisis. However it is important to follow through with this rate structure review as soon as feasible.

Department Goals:

1. To provide for the solid Waste, recycle, and yard waste disposal needs of Mount Vernon citizens.
2. To work closely with other departments, organizations, and jurisdictions providing quality Solid Waste disposal services.
3. To work closely with Skagit County regarding any issue affecting their solid waste disposal rate.
4. To enhance the public's understanding of solid waste disposal requirements and issues.
5. To consistently provide a Solid Waste Utility that is efficiently administered and maintained.
6. To implement efficient collection systems to address both residential and commercial growth.
7. With the development of our mission statement and goals, we continue to maintain a clear understanding of our responsibilities to the community.
8. Follow through with the Solid Waste Rate proposals as soon as feasible.
9. Continue to advance the Solid Waste Facility improvement projects as much as feasible and proceed with detail of design if possible.
10. 2021 purchase of a new front load light commercial truck.
11. Continue to work with Waste Management on a new recycle contract that expires April 30th, 2021.
12. Replacement of fence around City shop complex and yard waste facility.

Personnel Staffing Summary:

Position/ Title	Actual 2018	Actual 2019	Department Request 2020	Mayor Recommend 2021
Full Time Employees:				
Solid Waste Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Maintenance Utility Operators	11	11	11	11
Solid Waste/Parks CWP Laborer	0	1	1	1
Full Time Total	13	14	14	14
Part Time Total	3	3	3	3

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Solid Waste Tonnage	19,890	19,875	19,375	22,000
Yard Waste Processed (tonnage)	11,262 yards	13,496 yards	14,730 yards	15,000 yards
Residential Garbage Accounts	9,600	8,838	8,900	9,000
Commercial Garbage Accounts	1,050	1,431	1,500	1,520
Curbside Recycling (tonnage)	2,333	2,298	2,300	2,350



Automated Side Arm Solid Waste Collection Truck

**Revenue Estimates
CITY OF MOUNT VERNON**

402 SOLID WASTE UTILITY FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	585,176
Total BEGINNING FUND BALANCE	585,176
340 CHARGES FOR SERVICES	
343.75.00 SOLID WASTE COLLECTION FEES	5,613,500
343.77.00 RECYCLING COLLECTION FEES	280,000
343.78.00 YARD WASTE PUNCH CARDS	30,000
343.78.01 COMPOST BINS	500
343.79.00 EXTRA GARBAGE TAGS	150
Total CHARGES FOR SERVICES	5,924,150
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	5,000
361.41.00 OTHER INTEREST EARNINGS	1,000
369.90.11 MISCELLANEOUS REVENUE	5,000
369.95.00 LIEN RELEASE	12,000
Total MISCELLANEOUS REVENUES	23,000
Total SOLID WASTE UTILITY FUND	<u><u>6,532,326</u></u>

**Approved Expenditures
CITY OF MOUNT VERNON**

**402 SOLID WASTE UTILITY FUND
23 SOLID WASTE UTILITY**

2021

Account Number

Council Adopted

537 SOLID WASTE UTILITY	
537.35.1100	SALARIES AND WAGES 904,146
537.35.1200	SALARY PART-TIME EMPLOYEES 47,624
537.35.1300	OVERTIME 25,000
537.35.2100	SOCIAL SECURITY 74,722
537.35.2200	RETIREMENT 121,821
537.35.2300	LABOR AND INDUSTRIES 36,871
537.35.2400	HEALTH INSURANCE 210,058
537.35.2520	EMPLOYEE WELLNESS 3,500
537.35.2820	UNIFORMS & CLOTHING 5,500
537.35.3100	OFFICE & OPERATING SUPPLIES 22,500
537.35.3120	TRAINING MATERIALS 1,000
537.35.3134	OFFICE EQUIPMENT 4,000
537.35.3143	CRUSHED GRAVEL 2,000
537.35.3500	MINOR TOOLS AND EQUIPMENT 4,000
537.35.4110	PROFESSIONAL SERVICES 60,000
537.35.4121	STATE EXAMINER AUDITING 18,200
537.35.4184	LICENSES & FEES 1,000
537.35.4186	PUBLIC EDUCATION 4,000
537.35.4210	TELEPHONE 1,000
537.35.4212	CELLULAR PHONES 9,000
537.35.4215	FIBER OPTIC SERVICES 1,000
537.35.4230	POSTAGE 2,000
537.35.4310	TRAVEL 1,500
537.35.4483	DRAINAGE/DIKE TAX 5,000
537.35.4484	SALES EXCISE TAX - STATE 250,000
537.35.4485	B & O TAX (CITY) 340,000
537.35.4542	VEHICLE REPAIRS 60,251
537.35.4543	EQUIPMENT RENTAL & RESERVE 884,981
537.35.4544	MACHINE RENTAL 5,500
537.35.4630	LIABILITY INSURANCE PSCIA 60,062
537.35.4640	MISC PERILS/PROPERTY LOSS INSURANCE 5,902
537.35.4700	PUBLIC UTILITY SERVICES 9,500
537.35.4810	REPAIRS AND MAINTENANCE 10,000
537.35.4830	EQUIPMENT MAINTENANCE 1,000
537.35.4840	MAINTENANCE CONTRACT - SOFTWARE 17,500
537.35.4913	LAUNDRY 6,000
537.35.4915	COMPUTER SOFTWARE 2,500
537.35.4925	VEHICLE IMPOUNDMENT 500

**Approved Expenditures
CITY OF MOUNT VERNON**

402	SOLID WASTE UTILITY FUND		
23	SOLID WASTE UTILITY		2021
Account Number			Council Adopted
537.35.4935	YARD WASTE DISPOSAL		39,000
537.35.4941	RECYCLING CONTRACT		280,000
537.35.4942	CONSTRUCTION & DEMO RECYLCING COSTS		4,000
537.35.4968	ALLEY MAINTENANCE		4,000
537.35.4969	HAZARDOUS WASTE DISPOSAL		2,000
537.35.4982	TUITION & REGISTRATION		1,500
537.35.4987	COLLECTION FEES & MISCELLANEOUS		20,000
537.35.5125	SKAGIT COUNTY SOLID WASTE DISPOSAL FEES		2,200,000
537.35.6412	MACHINERY & GARBAGE BINS		90,000
537.35.9100	INTERFUND PROFESSIONAL SERVICES		110,380
537.35.9110	ADMIN. OVERHEAD CHARGES		402,180
537.36.1100	SALARIES AND WAGES		39,723
537.36.1300	OVERTIME		500
537.36.2100	SOCIAL SECURITY		3,077
537.36.2200	RETIREMENT		5,217
537.36.2300	LABOR AND INDUSTRIES		2,552
537.36.2400	HEALTH INSURANCE		9,059
	Total SOLID WASTE UTILITY		6,432,326
597	OPERATING TRANSFERS-OUT		
597.00.0000	OPERATING TRANSFERS-OUT		100,000
	Total OPERATING TRANSFERS-OUT		100,000
	Total SOLID WASTE UTILITY FUND		6,532,326

Fund: Surface Water Utility (403)

Fund Overview:

This budget funds the resources needed to manage, operate, and maintain the City's stormwater infrastructure.

One of the largest current drivers for the Surface Water Utility is the resources needed to comply with the National Pollutant Discharge Elimination System (NPDES) Permit. Relevant portions of this budget reflect the minimum level of resources needed to keep the City responsibly in compliance with the NPDES permit. Some of the on-going tasks needed for continued NPDES compliance are as follows: drainage facility inspections, private drainage facility education, and enforcement, IDDE (Illicit Discharge Detection and Elimination) response, water quality monitoring, water quality education and outreach, and drainage system inventory.

In July 2019 Ecology issued a new Stormwater (SW) Permit which became effective in August. Ecology added requirements to this SW Permit that will be ramped up over the duration of the 5 year permit cycle. The tasks that will be started as part of the FY2021 budget include the SW Management Action Planning, a Local Source Control Program, and Community-Based Social Marketing requirements.

There is \$50,000 in this proposed budget to continue having the Washington Conservation Corps perform needed vegetation maintenance on City owned drainage facilities. There is \$60,000 in this proposed budget in professional services for the ongoing NPDES compliance work, \$38,000 for the Stormwater Management Action Plan and \$22,000 for environmental on call consultant work. As is prudent there are several items in the budget for flood preparedness. This proposed budget includes a place holder for flood fight costs and for anticipated pump station maintenance. There are also items of operational maintenance and storm line replacement. In the capital improvement projects there is budget for the "Storm System Restoration Program" and the "Freeway Drive Drainage System Installation Project".

Department Overview:

The Surface Water Utility helps protect the life, health and property of the general public by managing the City's surface water. Specific management efforts protect water quality; control, accommodate and discharge storm runoff; provide for groundwater recharge; control sediment; stabilize erosion; establish monitoring capability; and rehabilitate stream and drainage corridors for hydraulics, aesthetics, and fisheries benefits.

Department Goals:

Continue to build the Surface Water CIP Program consistent with the Comprehensive Surface Water Management Plan. Develop surface water management programs and standards to achieve full compliance with Federal, State, and Local water quality regulations. Continue to work on the restoration of the storm sewer systems as part of the "Storm System Restoration Program".

Personnel Staffing Summary:

	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Engineering Manager (split w/Public Works)	.75	.75	.75	.75
Civil Engineering Tech II	1	2	2	2
GIS Manager	0	.30	.30	.30
Full Time Total	1.75	3.05	3.05	3.05
Part Time Total	1	1	1	1

Department Service Measures:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021
Catch basin cleaning (# units)	2,705	2,308	3,000	2,500
Pipe cleaning (LF)	63,656	81,654	70,000	65,000
Ditch digging (LF)	370	210	500	400
Citizen contacts	51	50	70	60
Detention ponds cleaned / mowed (hrs.)	877	2,099	1,500	1,200
Grit recovered (tons)	703	1,281	700	800

**Revenue Estimates
CITY OF MOUNT VERNON**

403 SURFACE WATER UTILITY FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
340 CHARGES FOR SERVICES	
343.10.00 DRAINAGE UTILITY FEES	2,792,650
Total CHARGES FOR SERVICES	2,792,650
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	5,000
361.41.00 OTHER INTEREST EARNINGS	100
Total MISCELLANEOUS REVENUES	5,100
Total SURFACE WATER UTILITY FUND	<u><u>2,797,750</u></u>

**Approved Expenditures
CITY OF MOUNT VERNON**

**403 SURFACE WATER UTILITY FUND
38 SURFACE WATER**

2021

Account Number

Council Adopted

508	ENDING FUND BALANCE		
508.90.0000	ENDING FUND BALANCE	87,707	
	Total		87,707
531	SURFACE WATER UTILITY		
531.36.1100	SALARIES AND WAGES	312,457	
531.36.1200	SALARY PART-TIME EMPLOYEES	32,824	
531.36.1300	OVERTIME	2,535	
531.36.2100	SOCIAL SECURITY	26,607	
531.36.2200	RETIREMENT	40,854	
531.36.2300	LABOR AND INDUSTRIES	7,521	
531.36.2400	HEALTH INSURANCE	84,423	
531.36.3110	OFFICE SUPPLIES	1,500	
531.36.3125	BOOKS	100	
531.36.3134	OFFICE EQUIPMENT	2,500	
531.36.4110	PROFESSIONAL SERVICES	140,000	
531.36.4128	DRAINAGE STUDIES	38,000	
531.36.4186	PUBLIC EDUCATION	4,000	
531.36.4215	FIBER OPTIC SERVICES	5,400	
531.36.4230	POSTAGE	1,000	
531.36.4310	TRAVEL	1,500	
531.36.4630	LIABILITY INSURANCE PSCIA	21,451	
531.36.4700	PUBLIC UTILITY SERVICES	22,000	
531.36.4830	EQUIPMENT MAINTENANCE	1,250	
531.36.4840	MAINTENANCE CONTRACT - SOFTWARE	19,939	
531.36.4903	DISCHARGE PERMIT	32,000	
531.36.4915	COMPUTER SOFTWARE	3,700	
531.36.4932	PARKER BUSINESS CENTER DUES	6,500	
531.36.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	1,000	
531.36.4982	TUITION & REGISTRATION	2,500	
531.37.3115	MAINTENANCE SUPPLIES	10,000	
531.37.3134	OFFICE EQUIPMENT	1,500	
531.37.3156	FLOOD FIGHTING COSTS	10,000	
531.37.3500	MINOR TOOLS/EQUIPMENT	4,000	
531.37.4212	CELLULAR PHONES	2,000	
531.37.4215	FIBER OPTIC SERVICES	1,000	
531.37.4310	TRAVEL	500	
531.37.4483	DRAINAGE/DIKE TAX	500	
531.37.4484	SALES EXCISE TAX - STATE	35,000	

**Approved Expenditures
CITY OF MOUNT VERNON**

403 SURFACE WATER UTILITY FUND
38 SURFACE WATER

Account Number	2021 Council Adopted
531.37.4542 VEHICLE REPAIRS	32,875
531.37.4543 EQUIPMENT RENTAL & RESERVE	332,964
531.37.4544 MACHINE RENTAL	5,200
531.37.4700 PUBLIC UTILITY SERVICES	2,400
531.37.4701 PUBLIC UTILITY SERVICES - DRAINAGE DIST. 17	10,000
531.37.4820 GROUNDS MAINTENANCE	4,000
531.37.4831 OPERATIONAL MAINTENANCE & REPAIR	45,000
531.37.4833 MOSQUITO CONTROL MAINTENANCE	15,000
531.37.4862 MECHANICAL MAINTENANCE	14,500
531.37.4863 ELECTRICAL MAINTENANCE	2,500
531.37.4864 STRUCTURAL MAINTENANCE	3,000
531.37.4867 DETENTION POND MAINTENANCE	50,000
531.37.4913 LAUNDRY	5,000
531.37.4915 COMPUTER SOFTWARE	150
531.37.4980 DUES SUBSCRIPTIONS & MEMBERSHIPS	200
531.37.4982 TUITION & REGISTRATION	1,000
531.37.6310 OTHER IMPROVEMENTS	400,000
531.37.6355 STORMLINE REPLACEMENT & REPAIR	25,000
531.37.9100 INTERFUND PROFESSIONAL SERVICES	249,827
531.37.9110 ADMIN. OVERHEAD CHARGES	257,053
531.37.9800 INTERFUND REPAIRS & MAINTENANCE	279,542
531.37.9900 OTHER INTERFUND SERVICES/CHARGES	98,771
Total SURFACE WATER UTILITY	2,710,043
Total SURFACE WATER UTILITY FUND	<u>2,797,750</u>

Fund: Sewer Facility Extension and Expansion (411)

Fund Overview:

This fund was established to receive funds from development activities which are dedicated to expansion and repair and maintenance of the City's wastewater collection and treatment facilities as identified in the City's Capital Improvement Plan (CIP). The Wastewater Connection Fee is adjusted each January based on Engineering estimates.

Expenditure Line Item Detail	Amount
Capital Outlay 411.22.535.34.6311	
Facility Improvements	437,500
Total Capital Outlay	437,500
Operating Transfers Out	
411.22.597.00.0000 Transfer to Fund 401, Wastewater Utility	315,000
Total Transfers Out	315,000



College Way Check Valve.

**Revenue Estimates
CITY OF MOUNT VERNON**

411 SEWER FACILITY EXPANSION FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	265,000
Total BEGINNING FUND BALANCE	265,000
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	12,000
Total MISCELLANEOUS REVENUES	12,000
370 OTHER INCOME	
379.20.00 CONTRIBUTION - SEWER EXPAND	650,000
Total OTHER INCOME	650,000
Total SEWER FACILITY EXPANSION FUND	<u>927,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

**411 SEWER FACILITY EXPANSION FUND
22 WASTEWATER UTILITY**

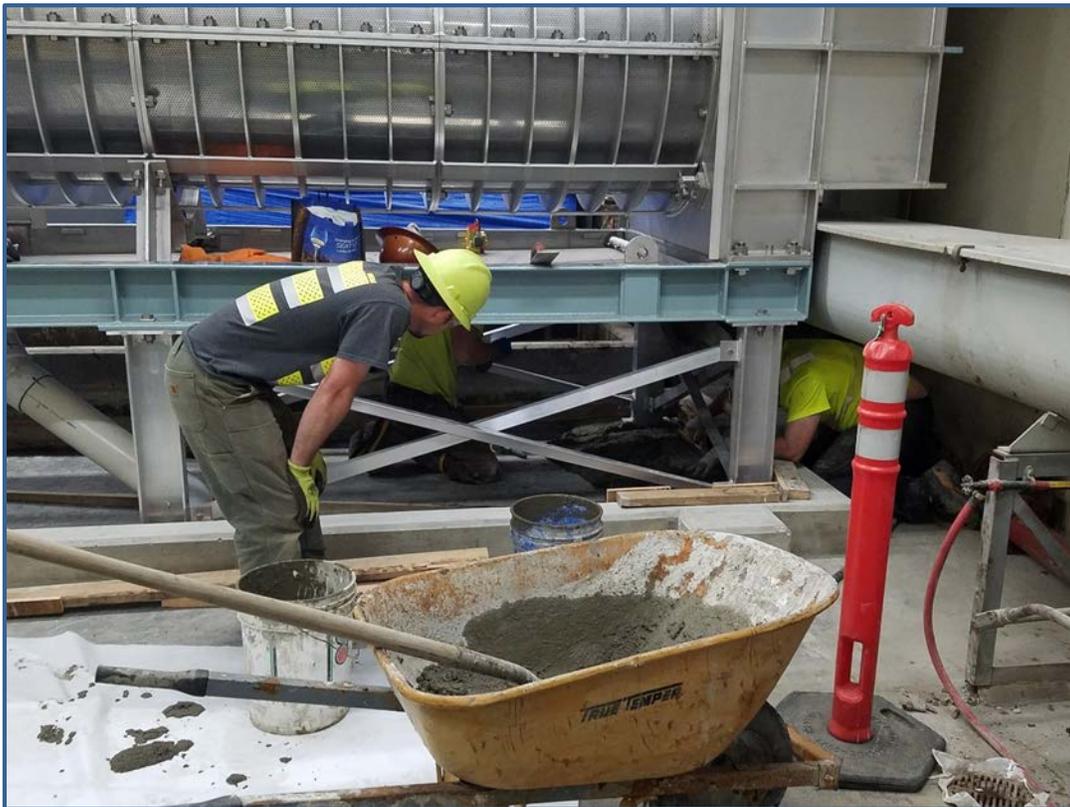
<i>Account Number</i>	<i>2021 Council Adopted</i>
535 SEWER UTILITY	
535.34.4484 SALES EXCISE TAX - STATE	12,000
535.34.6310 OTHER IMPROVEMENTS	162,500
535.34.6311 FACILITY IMPROVEMENTS	437,500
Total SEWER UTILITY	612,000
597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFERS-OUT	315,000
Total OPERATING TRANSFERS-OUT	315,000
Total SEWER FACILITY EXPANSION FUND	<u>927,000</u>

Fund: Sewer Capital Reserve (412)

Fund Overview:

This fund was established to receive funds from the sewer operating fund for the purpose of constructing sewer related facilities as identified in the City's Capital Improvement Plan (CIP).

Expenditure Line Item Detail	Amount
Capital Expenditures	
412.22.535.34.6310 - Wastewater Plant Upgrade (S-02-04)	437,500
412.22.535.34.6311 - Addition to Admin Building (S-19-01)	487,500
412.22.535.34.6360 - Sewer Restoration Program (S-07-04)	<u>1,000,000</u>
Total for Fund	1,925,000



Biosolids Screw/Rotary Press Installation.

**Revenue Estimates
CITY OF MOUNT VERNON**

412 SEWER CAPITAL RESERVE FUND		2021 Council Adopted	
<i>Account Number</i>			
300 BEGINNING FUND BALANCE			
308.90.00 BEGINNING FUND BALANCE		919,000	
Total BEGINNING FUND BALANCE			919,000
360 MISCELLANEOUS REVENUES			
361.10.00 INTEREST EARNINGS		6,000	
Total MISCELLANEOUS REVENUES			6,000
390 OTHER FINANCING SOURCES			
397.00.00 OPERATING TRANSFERS-IN		1,000,000	
Total OTHER FINANCING SOURCES			1,000,000
Total SEWER CAPITAL RESERVE FUND			<u>1,925,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

412 SEWER CAPITAL RESERVE FUND		2021 Council Adopted	
<i>Account Number</i>			
22 WASTEWATER UTILITY			
535 SEWER UTILITY			
535.34.6310 IMPROVEMENTS OTHER THAN BLDGS.		437,500	
535.34.6311 FACILITY IMPROVEMENTS		487,500	
535.34.6360 SEWER RESTORATION		1,000,000	
Total SEWER UTILITY			1,925,000
Total SEWER CAPITAL RESERVE FUND			<u>1,925,000</u>

Fund: Equipment Maintenance & Reserve (501)

Department Overview:

This department is directly responsible for the maintenance and repair of the City's fleet of 253 vehicles and equipment. This fleet includes 57 law enforcement vehicles; 30 pieces of heavy equipment; 14 garbage trucks; 21 fire and rescue vehicles; 58 passenger vehicles; as well as 73 trailers, mowers and generators. This department ensures that fuel is on hand for all vehicles at all times. The department responds to numerous requests for service at the shop facility assisting departments in designing and building unusual pieces of equipment. These requests often include installation of these items at other sites throughout the City. The three staff members are highly trained technicians who must keep up to date on the latest technology that is utilized in current vehicles.



Department Goals:

1. Maintain the current levels of service (speedy turnaround time on repairs, etc.) with workloads that are continually increasing (especially special projects).
2. Maintains and repairs all city vehicles and related equipment in the most cost effective, efficient, and safe way possible.
3. Purchasing equipment at the beginning of each year to ensure equipment arrives on site in an orderly progression.

Personnel Staffing Summary:

Position/ Title	Actual 2019	Actual 2020	Department Request 2021	Mayor Recommend 2021
Full Time Employees:				
Equipment Rental Supervisor	1	1	1	1
Mechanic	2	2	2	2
Department Total	3	3	3	3

Department Service Measures:

	Actual 2017	Actual 2018	Estimated 2019	Projected 2020
Number of fleet vehicles	230	235	235	250
Oil Changes	264	270	270	275
Tune ups & Engine repairs	360	360	325	360
Brake Jobs	125	127	117	120
Engine Rebuilds	1	1	2	2
Transmission Rebuilds	1	1	3	2
Clutch Replacements	1	1	2	2
Service Calls	391	411	395	412
Welding Projects	372	381	385	390
Hydraulic Repair	285	291	280	280
Electrical Repairs	495	525	525	531
Mower Repairs	311	326	310	320
Gallons of fuel purchased	114,000	125,000	126,000	125,000

Expenditure Line Item Detail		Amount
Capital Outlay		
I.S. Department Computer Hardware and Equipment 501.24.594.18.6415		
	Workstations, replace 30 per year on average	\$ 22,275
	Laptops, replace 14 per year on average	15,872
	Servers, network & backups	25,249
	Total Computer Hardware and Equipment	\$ 63,396
Vehicles and Equipment 501.24.594.48.6419		
Fire	Ambulance w/ load system	\$ 237,000
	LIFEPAK 12 - 3 each	117,930
	ZOLL EKG - 4 each	157,240
	Power Stretcher - 2 each	44,000
Police	Chevrolet Tahoe - K9	50,829
	Ford Interceptor - Patrol	44,780
	Ford Interceptor - Patrol	44,780
	Ford Interceptor - Admin	42,758
	Ford Interceptor - Detective	42,758
	Chevrolet Express Van 2500 - CSO	36,911
Solid Waste	Garbage Truck	425,000
Street	Thermoplastic Line Applicator	30,000
	1-Ton Pickup w/ Plow & Sander	75,000
	John Deere Tractor w/ side arm mower	90,000
	Mower Head for Tractor 224	25,000
	International Dump Sander and Snow Plow	85,000
	Air Compressor (portable trailer mounted)	30,000
	Flail Head	26,000
Surface Water	Sweeper	270,000
	Total Vehicles and Equipment	1,874,986
	Equipment Contingency 501.24.594.48.6430	30,000
	Total Capital Outlay	\$ 1,968,382

**Revenue Estimates
CITY OF MOUNT VERNON**

501 EQUIPMENT RENTAL FUND		2021
<i>Account Number</i>		<i>Council Adopted</i>
330 INTERGOVERNMENTAL SERVICES		
334.01.31 WA STATE PATROL - WILDLAND MOBILIZATION	30,000	
Total INTERGOVERNMENTAL SERVICES		30,000
360 MISCELLANEOUS REVENUES		
361.10.00 INTEREST EARNINGS	40,000	
362.20.00 INTERFUND CHARGES FOR SERVICES	4,216,300	
Total MISCELLANEOUS REVENUES		4,256,300
380 NON-REVENUES		
381.20.00 INTERFUND LOAN REPAYMENT RECEIVED	68,772	
Total NON-REVENUES		68,772
Total EQUIPMENT RENTAL FUND		<u><u>4,355,072</u></u>

**Approved Expenditures
CITY OF MOUNT VERNON**

501	EQUIPMENT RENTAL FUND		
24	INTERNAL SERVICES		
		2021	
Account Number			Council Adopted
508	ENDING FUND BALANCE		
508.90.0000	ENDING FUND BALANCE	1,159,425	
	Total		1,159,425
548	CITY VEHICLES AND PW EQUIPMENT		
548.70.1100	SALARIES AND WAGES	233,338	
548.70.1300	OVERTIME	6,200	
548.70.2100	SOCIAL SECURITY	18,324	
548.70.2200	RETIREMENT	31,068	
548.70.2300	LABOR AND INDUSTRIES	7,717	
548.70.2400	HEALTH INSURANCE	45,764	
548.70.2820	UNIFORMS & CLOTHING	1,000	
548.70.3110	OFFICE SUPPLIES	300	
548.70.3111	OPERATING SUPPLIES	6,000	
548.70.3118	PARTS MATERIALS & SUPPLIES	6,000	
548.70.3119	OIL AND LUBE	17,000	
548.70.3134	SHOP & OFFICE EQUIPMENT	7,500	
548.70.3200	FUEL	406,250	
548.70.3500	MINOR TOOLS AND EQUIPMENT	2,250	
548.70.4110	PROFESSIONAL SERVICES	2,500	
548.70.4212	CELLULAR PHONES	700	
548.70.4310	TRAVEL	500	
548.70.4542	VEHICLE REPAIRS	1,200	
548.70.4543	EQUIPMENT RENTAL & RESERVE	161,540	
548.70.4630	LIABILITY INSURANCE PSCIA	47,192	
548.70.4640	MISC PERILS/PROPERTY LOSS INSURANCE	7,242	
548.70.4650	VEHICLE INSURANCE	18,851	
548.70.4700	PUBLIC UTILITY SERVICES	7,500	
548.70.4810	REPAIRS AND MAINTENANCE	3,000	
548.70.4913	LAUNDRY	3,000	
548.70.4980	DUES SUBSCRIPTION MEMBERSHIP	2,000	
548.70.4982	TUITION & REGISTRATION	2,000	
548.70.9110	ADMIN. OVERHEAD CHARGES	181,329	
	Total		1,227,265
594	CAPITALIZED EXPENDITURES		
594.18.6415	COMPUTER HARDWARE & EQUIPMENT	63,396	
594.48.6419	VEHICLES & EQUIPMENT	1,874,986	
594.48.6430	EQUIPMENT CONTINGENCY	30,000	
	Total		1,968,382
	Total		4,355,072

Fund: Facility Renewal Fund (502)

Fund Overview:

The Facility Renewal Fund was created in the 2019 Budget and provides for the maintenance of City owned buildings. It funds the long term Facility Renewal Program that includes the 6-Year Facility Capital Improvement Program, in-year Facility Renewal Project Development & Management, and addresses emergent Facility Renewal activities. Expenditures are financed by an annual transfer from other funds including the General Fund, Lincoln Commercial Block Fund and the Real Estate Excise Tax I (REET I) Fund.

Preventative maintenance actions/activities are required to maximize the useful life of the building systems such as heating and ventilation, roofs, and electrical systems. Scheduled inspections, services and system component repairs, and replacements will provide an Annual Material Condition Rating for each system within a facility and develop a long term replacement program/plan so that city staff can utilize to incorporate energy efficient sustainable new technologies and replace equipment that is obsolete or has reached/surpassed its service life.

The Facility Renewal Program was developed to review facility maintenance requirements and developed a methodology that included the following elements: an analysis of the useful life of assets, using the 2018 Facility Inventory as a foundation; an annual material condition rating which is conducted by Facility staff, and a risk assessment priority code which is determined through an analysis by a cross functional team that assess the facilities.

FUND: Facility Renewal Fund (502)

Expenditure Line Item Detail	Amount
Capital Expenditures	
502.07.594.54.6300 - Facility Improvements	100,000
502.07.594.59.6385 - Lincoln Block Improvements	<u>100,000</u>
Total for Fund	200,000



Lincoln Block

**Revenue Estimates
CITY OF MOUNT VERNON**

502 FACILITY RENEWAL FUND		2021 Council Adopted	
<i>Account Number</i>			
300	BEGINNING FUND BALANCE		
308.90.00	BEGINNING FUND BALANCE	85,000	
	Total BEGINNING FUND BALANCE		85,000
390	OTHER FINANCING SOURCES		
397.00.00	OPERATING TRANSFERS-IN	200,000	
	Total OTHER FINANCING SOURCES		200,000
	Total FACILITY RENEWAL FUND		<u>285,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

502 FACILITY RENEWAL FUND 07 GENERAL FACILITIES		2021 Council Adopted	
<i>Account Number</i>			
518	CENTRAL SERVICES		
518.20.4810	REPAIRS AND MAINTENANCE	85,000	
	Total CENTRAL SERVICES		85,000
594	CAPITALIZED EXPENDITURES		
594.54.6311	FACILITY IMPROVEMENTS	100,000	
594.59.6385	LINCOLN BLOCK IMPROVEMENTS	100,000	
	Total CAPITALIZED EXPENDITURES		200,000
	Total FACILITY RENEWAL FUND		<u>285,000</u>

Fund: LEOFF I Long Term Care Reserve (512)

Fund Overview:

The City of Mount Vernon established a LEOFF I Retirees Long-term Care Reserve Fund in December 2008 whereby the City would set aside funds each year to begin building a reserve fund for future long-term care costs associated with the City's LEOFF I retirees.

The City has twenty-one LEOFF I retirees in which the City is obligated under State statutes to provide 100% medical coverage, including long-term care costs, for the lifetime of those retirees.

The City incurred LEOFF I retiree long-term care costs from March 2010 to September 2011 along with minor cost in 2015, and is budgeting for potential expenditures in 2021.

LEOFF 1			
Department Service Measures:			
	Actual	Actual	Projected
	2019	2020	2021
Active LEOFF I employees	3	3	3
Total number of LEOFF I retirees – Fire	8	7	7
Total number of LEOFF I retirees – Police	7	7	7
Total number of LEOFF I retirees – Police and Fire	18	17	17

**Revenue Estimates
CITY OF MOUNT VERNON**

512 LEOFF I L-T HEALTHCARE INSURANCE RESERVE FUND		<i>2021</i>
<i>Account Number</i>		<i>Council Adopted</i>
300	BEGINNING FUND BALANCE	
308.90.00	BEGINNING FUND BALANCE	29,000
	Total BEGINNING FUND BALANCE	29,000
360	MISCELLANEOUS REVENUES	
361.10.00	INTEREST EARNINGS	1,000
	Total MISCELLANEOUS REVENUES	1,000
390	OTHER FINANCING SOURCES	
397.00.00	OPERATING TRANSFERS-IN	10,000
	Total OTHER FINANCING SOURCES	10,000
	Total LEOFF I L-T HEALTHCARE INSURANCE RESERVE FUND	<u>40,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

512 LEOFF I L-T HEALTHCARE INSURANCE RESERVE FUND		<i>2021</i>
06 HUMAN RESOURCES		
<i>Account Number</i>		<i>Council Adopted</i>
517	EMPLOYEE BENEFIT PROGRAMS	
517.20.2912	MEDICAL CLAIMS - LEOFF I (POLICE)	20,000
517.20.2913	MEDICAL CLAIMS - LEOFF I (FIRE)	20,000
	Total LEOFF I L-T HEALTHCARE INSURANCE RESERVE FUND	<u>40,000</u>

Fund: Firemen's Pension and Relief (611)

Fund Overview:

The State collects a 2% tax on the premiums of all insurance policies written. A portion of this assessment is distributed to cities and fire districts that had firemen's pension funds that existed prior to March 1, 1970 (LEOFF System I). The amount remitted is determined by the number of full-time paid firemen in the City proportionate to the statewide total. These funds are intended to provide retirement and/or healthcare benefits for those City Firefighters who were employed prior to the establishment of the LEOFF System. Excess FP&R funds may be used to pay for LEOFF 1 health insurance.

Firemen's Pension and Relief Fund:			
	Actual	Actual	Projected
	2019	2020	2021
Retirees currently receiving full retirement benefits through the Law Enforcement Officers and Fire Fighters Retirement Plan (LEOFF)	2	2	2
Retirees and beneficiaries receiving benefits through both the LEOFF plan and the Firemen's Pension Plan	0	0	0
Active plan members	0	0	0
Total	2	2	2

**Revenue Estimates
CITY OF MOUNT VERNON**

611 FIREMEN'S PENSION FUND		2021 Council Adopted	
<i>Account Number</i>			
300 BEGINNING FUND BALANCE			
308.90.00 BEGINNING FUND BALANCE		49,011	
Total BEGINNING FUND BALANCE			49,011
330 INTERGOVERNMENTAL SERVICES			
336.06.91 FIRE INSURANCE PREMIUM TAX		60,989	
Total INTERGOVERNMENTAL SERVICES			60,989
360 MISCELLANEOUS REVENUES			
361.10.00 INTEREST EARNINGS		1,000	
Total MISCELLANEOUS REVENUES			1,000
Total FIREMEN'S PENSION FUND			<u>111,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

611 FIREMEN'S PENSION FUND 25 FIREMEN'S RELIEF AND PENSION		2021 Council Adopted	
<i>Account Number</i>			
517 EMPLOYEE BENEFIT PROGRAMS			
517.20.2910 PENSION SERVICES		15,000	
517.20.4110 PROFESSIONAL SERVICES		12,000	
Total EMPLOYEE BENEFIT PROGRAMS			27,000
597 OPERATING TRANSFERS-OUT			
597.00.0000 OPERATING TRANSFERS-OUT		84,000	
Total OPERATING TRANSFERS-OUT			84,000
Total FIREMEN'S PENSION FUND			<u>111,000</u>

Fund: Managerial (Fiduciary) Funds (600)

Fund Overview:

Fiduciary funds account for assets held by the City in a trustee capacity for other governments, private organizations or individuals. Prior to 2020 the City budgeted for one fiduciary fund, the Firemen's Pension & Relief Fund. In 2020 the City implemented GASB Statement 84, Fiduciary Activities, where the City reclassified five agency funds into the general fund for financial statement purposes. To be in compliance of the new GASB Statement, the City had to budget for these five agency funds creating an increase in city-wide budget by \$912,000.

Revenues		
Miscellaneous Revenue	Acct.#	Budget
Interest Earnings	641.361.10.00	200
Crime Victims - State	651.386.12.00	500
Other Non Revenue	651.389.00.00	115,000
State Building Code Fee	652.386.10.00	3,000
Concealed Weapons Permits	652.386.50.00	3,000
FBI Fingerprints	652.386.80.00	1,300
MV School Impact Fees	653.386.60.00	385,000
Interest Earnings	654.361.10.00	4,000
Hospital Parking Fund - BFB	654.308.90.00	400,000
Grand Total - Fund 600		912,000

Expenses		
Pass through to other entities	Acct.#	Budget
Developer Deposits	641.11.589.00.000	2,000
Court Assessments and Bail Fund	651.30.589.00.000	130,000
State Building Code Fee	652.34.586.10.000	4,000
Concealed Weapons Permits	652.34.586.40.000	4,500
FBI Fingerprints	652.34.586.80.000	1,500
MV School Impact Fees	653.40.586.60.000	370,000
Hospital Parking Funds	654.00.00.00.000	400,000
Grand Total - Fund 600		912,000

**Revenue Estimates
CITY OF MOUNT VERNON**

641 DEVELOPER DEPOSITS FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	200
Total DEVELOPER DEPOSITS FUND	200

**Approved Expenditures
CITY OF MOUNT VERNON**

**641 DEVELOPER DEPOSITS FUND
11 PUBLIC WORKS/ENGINEERING**

<i>Account Number</i>	<i>2021 Council Adopted</i>
589 OTHER NON-EXPENDITURES	
589.00.0000 DEVELOPER DEPOSIT REFUNDS	2,000
Total DEVELOPER DEPOSITS FUND	2,000

**Revenue Estimates
CITY OF MOUNT VERNON**

651 COURT ASSESSMENT AND BAIL FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
380 NON-REVENUES	
386.12.00 CRIME VICTIMS - STATE	500
389.00.00 OTHER NON-REVENUES	115,000
Total COURT ASSESSMENT AND BAIL FUND	<u>115,500</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

651 COURT ASSESSMENT AND BAIL FUND
30 COURT ASSESSMENT AND BAIL

<i>Account Number</i>	<i>2021 Council Adopted</i>
589 OTHER NON-EXPENDITURES	
589.00.0000 OTHER NON-EXPENDITURES	130,000
Total COURT ASSESSMENT AND BAIL FUND	<u>130,000</u>

**Revenue Estimates
CITY OF MOUNT VERNON**

652 MISCELLANEOUS SUSPENSE FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
380 NON-REVENUES	
386.10.00 STATE BUILDING CODE FEE	3,000
386.50.00 CONCEALED WEAPONS PERMITS	3,000
386.80.00 FBI FINGERPRINTS	1,300
Total MISCELLANEOUS SUSPENSE FUND	7,300

**Approved Expenditures
CITY OF MOUNT VERNON**

**652 MISCELLANEOUS SUSPENSE FUND
34 MISCELLANEOUS SUSPENSE**

<i>Account Number</i>	<i>2021 Council Adopted</i>
586 AGENCY DISBURSEMENTS	
586.10.0000 STATE BUILDING CODE FEE	4,000
586.40.0000 CONCEALED WEAPONS PERMITS	4,500
586.80.0000 FBI FINGERPRINTS	1,500
Total MISCELLANEOUS SUSPENSE FUND	10,000

**Revenue Estimates
CITY OF MOUNT VERNON**

653 M.V. SCHOOL IMPACT FEES FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
380 NON-REVENUES	
386.60.00 M.V. SCHOOL IMPACT FEES	385,000
Total M.V. SCHOOL IMPACT FEES FUND	<u><u>385,000</u></u>

**Approved Expenditures
CITY OF MOUNT VERNON**

**653 M.V. SCHOOL IMPACT FEES
40 IMPACT FEES**

<i>Account Number</i>	<i>2021 Council Adopted</i>
586 AGENCY DISBURSEMENTS	
586.60.0000 M.V. SCHOOL IMPACT FEES	370,000
Total M.V. SCHOOL IMPACT FEES FUND	<u><u>370,000</u></u>

**Revenue Estimates
CITY OF MOUNT VERNON**

654 PARKING FACILITY FUND

<i>Account Number</i>	<i>2021 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	400,000
Total BEGINNING FUND BALANCE	400,000
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	4,000
Total MISCELLANEOUS REVENUES	4,000
Total PARKING FACILITY FUND	<u>404,000</u>

**Approved Expenditures
CITY OF MOUNT VERNON**

**654 PARKING FACILITY FUND
99 NON-DEPARTMENTAL**

<i>Account Number</i>	<i>2021 Council Adopted</i>
597 OPERATING TRANSFERS-OUT	
597.95.0000 TRANSFER TO PW FACILITY FUND	400,000
Total PARKING FACILITY FUND	<u>400,000</u>

Supplemental Information

City Staff

The City did not request any new FTE in the 2021 budget. It remained at 235 full-time employees and decreased part-time employees down from 50 to 47. The Library eliminated three part-time employees while conducting a new reorganization of staffing.

Even though the FTE did not decrease in 2021, the City has made a decision not to fund four positions for the year. This decision was made due to the uncertainty of the effect of COVID-19, the availability of full services and for the reduction of budgeted expenditures. These four positions will not be filled in 2021 and will be reassessed for the 2022 budget. None of these positions are currently occupied.

The positions not funded include:

- Finance Department – 1 Accounting Tech position
- Parks and Enrichment Services – 1 Recreation Coordinator and 1 CWP Asst. Supervisor position
- Library – 1 Library Assistant position

There were also three reclassification included in the 2021 budget due to workload in the Development Services Department and reorganizations done in the Parks and Enrichment Services.

Reclassifications include:

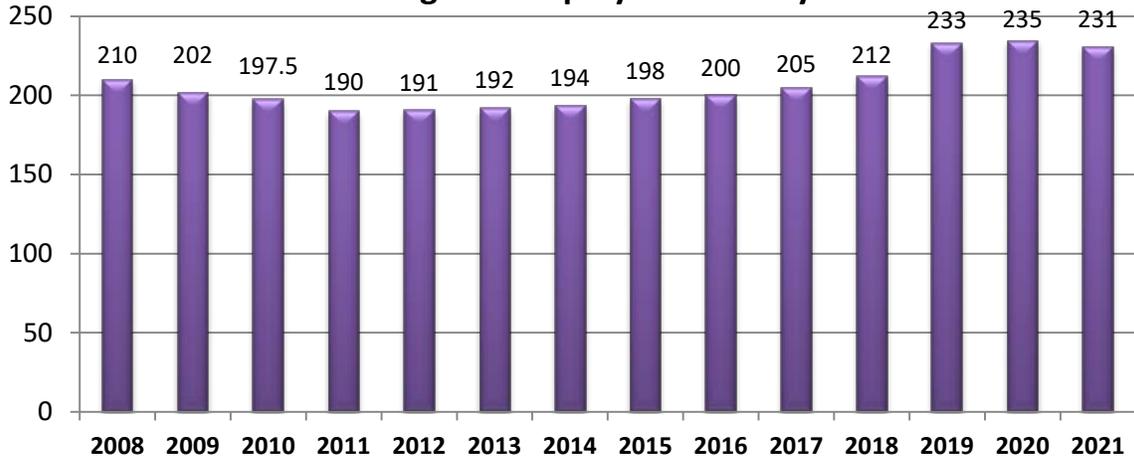
- Development Services Division – A Planning Coordinator to a Senior Planner. This would help with the current workload in this department and would be able to reduce professional services by \$60,000 created an overall savings of \$42,938 for the City.
- Parks and Enrichment Services – A Recreation Supervisor to a Recreation Coordinator and an Accounting Tech to a Senior Administrative Assistant. These were due to a reorganization and will create a savings of \$33,700 for the City. (The Recreation Coordinator position will not be funded in 2021 as stated above.)

The following charts and graphs represent the staffing levels included in the 2021 budget.

Population & Staffing Comparisons



Full-Time Budgeted Employee Count by Year



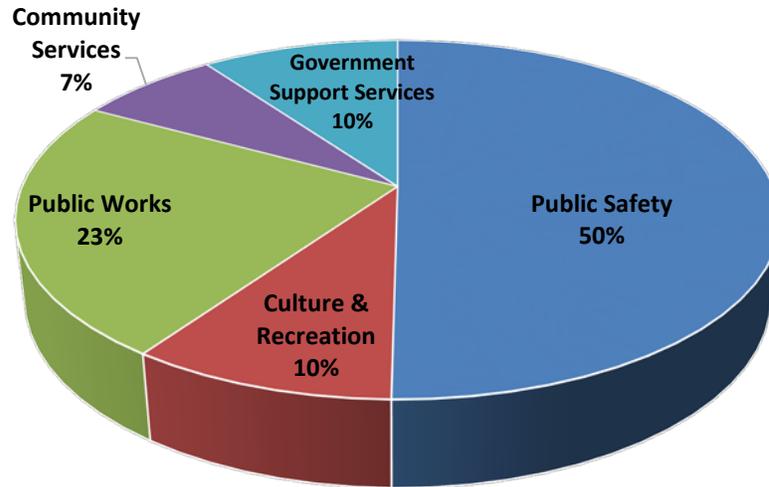
The 2019 increase included 17 positions related to the City assuming the EMS Program.

Employee History

Department	2021		2020		2019		2018	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
	Prelim	Prelim	Actual	Actual	Actual	Actual	Actual	Actual
Current Expense								
Mayor	3	0	3	0	3	0	3	0
Municipal Court	0	0	0	0	0	0	0	0
Finance	8	1	8	1	8	2	8	2
City Attorney	4	2	4	2	4	2	4	1
Human Resources	2	0	2	0	2	0	2	0
General Facilities Maintenance	2	0	2	0	2	0	2	0
Police	61	0	61	0	60	1	60	1
Fire	55	0	55	0	55	0	38	1
Public Works/Engineering	6.25	0	6.25	0	6.25	0	6.25	0
Development Services	13.4	1	13.4	1	13.4	1	12.4	1
TV-10	2	2	2	2	2	2	2	2
Information Services	5	0	5	0	5	0	5	0
Total Current Expense	161.65	6	161.65	6	160.65	8	142.65	8
City Street	12	1	12	1	12	1	10	1
Parks/ Rec Activities	15	20	15	20	15	20	14	20
Library	10	11	10	14	10	14	10	14
Fiber Optics	1	1	1	1	1	0	1	0
Wastewater Utility	16.3	4	16.3	4	16.3	4	16.3	4
Solid Waste Utility	13	3	13	3	13	3	13	3
Surfacewater Utility	3.05	1	3.05	1	2.05	1	2.05	1
Equipment Rental	3	0	3	0	3	0	3	0
Total-All Funds	235	47	235	50	233	51	212	51

This Employee History includes all positions including the four unfunded position for 2021.

2021 Staffing by Service Category



The service categories above include the following departmental activities:

- Public Safety – Fire & Emergency Medical Services and Police
- Culture & Recreation – Parks and Library
- Public Works – Wastewater, Solid Waste and Stormwater Utilities as well as Engineering, Streets and City Shop
- Community Services – Planning & Economic Development, TV10 and Fiber Optics
- Government Support Services – Mayor’s Office, Finance, Legal, Human Resources, Information Systems and General Facilities

Labor Relations

The bargaining units listed in the table below represent the majority of City of Mount Vernon employees. The City and unions typically ratify contracts for one to three-year periods. The current labor agreements expire in the year noted below. The City also employs approximately 83 non-represented employees, 8 elected employees, and up to 50 seasonal/day laborers at different peak seasons of the year.

The following table shows the City’s current Union contracts.

Union	Contract Expires	Approx. # of Employees Represented
General Teamsters Local No. 231	2020	45
Mount Vernon Police Services Guild - Police Commissioned	2021	43
Mount Vernon Police Services Guild - Police Non-Commissioned	2020	11
IAFF Local 1983 - Chief Officers	2020	4
IAFF Local 1983 - Firefighters	2020	48

City of Mount Vernon 2021 Salary Schedule

Mayor's Compensation: The annual salary for the Mayor of the City of Mount Vernon shall be \$110,259 effective January 1, 2021.

Council Member's Compensation: The annual salary for members of the Mount Vernon City Council shall be \$14,400 effective January 1, 2018.

All Full-Time Employees Classifications and Wages are listed in the following exhibits:

- Exhibit A: Exempt directors non-union listing
- Exhibit B: Exempt directors non-union wages
- Exhibit C: Exempt supervisors non-union listing
- Exhibit D: Exempt supervisors non-union wages
- Exhibit E: Non-exempt non-union listing
- Exhibit F: Non-exempt non-union wages
- Exhibit G: Fire
- Exhibit H: Teamsters
- Exhibit I: Police Commissioned
- Exhibit J: Police Noncommissioned

Additional Information:

1. City Council compensation is set by Ordinance. Reference Ordinance 3704 adopted Nov 22, 2016.
All other rates of pay for the Mayor, represented and non-represented employees are adopted by reference as part the annual budget adoption process, per Ordinance 3503 adopted Nov. 22, 2016.
2. Mayor's salary has 2.0% increase effective January 1.
3. Exhibits B, D & F reflect 2.0% cola for non-represented employees.
4. Police Lieutenants wage - policy approved by Council 7/22/15 to tie base wage to Sergeant wage.
A two-step pay structure is established: 1st step is 13% above the base wage of a Police Sergeant,
2nd step is 17% above the base wage of a Police Segeant.
5. Exhibit G reflects 2020 wages for Fire Union and BC's.
Fire BC's get 3.5% per month additional added to their deferred compensation accts starting July 1, 2019.
Fire Union gets 3.5% per month added to their deferred compensation accounts starting July 1, 2019.
6. Exhibit H for Teamster's Union reflects 2020 wages.
7. Exhibit I for Police Commissioned reflects a 2.5% increase January 1, 2021.
Police get 3.0% per month added to their deferred compensation starting January 1, 2021.
8. Exhibit J for Police Non-Commissioned reflects 2020 wages.

Exempt Directors Non-Union

Exhibit A: Exempt Directors Non-Union listing

Job Title	Pay Grade
City Attorney	M10
Police Chief	M9
Fire Chief	M9
Finance Director	M9
Public Works Director	M8
Development Services Director	M8
Parks and Enrichment Services Director	M7
Information Systems Director	M7
Human Resources Director	M6
Library Director	M4

Exhibit B: Exempt Directors Non-Union wages

Grade	Step 1		Step 2		Step 3		Step 4		Step 5	
	Monthly	Annual								
M1	6,383	76,596	6,719	80,628	7,070	84,840	7,257	87,084	7,445	89,340
M2	7,106	85,272	7,482	89,784	7,875	94,500	8,084	97,008	8,292	99,504
M3	7,794	93,528	8,207	98,484	8,638	103,656	8,866	106,392	9,096	109,152
M4	8,084	97,008	8,509	102,108	8,956	107,472	9,193	110,316	9,431	113,172
M5	8,322	99,864	8,759	105,108	9,220	110,640	9,463	113,556	9,709	116,508
M6	8,992	107,904	9,464	113,568	9,960	119,520	10,227	122,724	10,491	125,892
M7	9,447	113,364	9,945	119,340	10,465	125,580	10,745	128,940	11,022	132,264
M8	10,188	122,256	10,727	128,724	11,290	135,480	11,587	139,044	11,885	142,620
M9	10,529	126,348	11,084	133,008	11,666	139,992	11,977	143,724	12,285	147,420
M10	11,030	132,360	11,613	139,356	12,222	146,664	12,547	150,564	12,869	154,428

Exempt Supervisors Non-Union

Exhibit C: Exempt Supervisors Non-Union listing

Job Title	Pay Grade
Assistant Fire Chief	S11
Capital Programs Manager/City Engineer	S10
Engineering Services Manager	S10
Assistant Finance Director	S9
Assistant City Attorney	S7
Public Works Operations Manager	S6
Wastewater Utility Manager	S5
Project Development Manager	S4
Engineering Development Review Manager	S3
GIS Manager	S3
Senior Planner	S3
Building Official	S3
Recreation Supervisor	S2
Production/Operations Supervisor TV10	S1

Exhibit D: Exempt Supervisors Non-Union wages

Grade	Step 1		Step 2		Step 3		Step 4		Step 5		Step 6	
	Monthly	Annual										
S1	5,783	69,396	6,026	72,312	6,277	75,324	6,537	78,444	6,811	81,732	7,093	85,116
S2	6,021	72,252	6,274	75,288	6,603	79,236	6,949	83,388	7,135	85,620	7,319	87,828
S3	6,710	80,520	6,985	83,820	7,354	88,248	7,741	92,892	7,946	95,352	8,152	97,824
S4	6,875	82,500	7,161	85,932	7,461	89,532	7,772	93,264	8,098	97,176	8,433	101,196
S5	7,045	84,540	7,341	88,092	7,646	91,752	7,963	95,556	8,297	99,564	8,645	103,740
S6	7,231	86,772	7,527	90,324	7,844	94,128	8,166	97,992	8,505	102,060	8,861	106,332
S7	7,367	88,404	7,662	91,944	8,067	96,804	8,490	101,880	8,715	104,580	8,940	107,280
S8	7,640	91,680	7,946	95,352	8,365	100,380	8,804	105,648	9,038	108,456	9,270	111,240
S9	7,866	94,392	8,180	98,160	8,610	103,320	9,064	108,768	9,302	111,624	9,543	114,516
S10	8,255	99,060	8,585	103,020	9,038	108,456	9,510	114,120	9,765	117,180	10,018	120,216
S11	8,929	107,148	9,286	111,432	9,776	117,312	10,289	123,468	10,561	126,732	10,833	129,996

Non-Exempt Non-Union

Exhibit E: Non-Exempt Non-Union listing

Job Title	Pay Grade
Office Assistant I	3
Maintenance/Custodial Tech	8
Accounting Technician I	9
Office Assistant II	10
Library Assistant	10
Lead Facilities Technician	11
Accounting Technician II	12
CWP Maintenance Assistant	12
Administrative Assistant	13
Paralegal II	14
Engineering Technician I	15
Accounting Technician III	15
Permit Technician I	16
PC Technician	16
Public Safety Admin Assistant	17
Paralegal	17
Program Technician TV10	18
Recreation Coordinator	18
Permit Technician II	19
Engineering Technician II	19
Executive Administrative Assistant	20
Office Manager	21
Accountant	21
Code Compliance Officer	21
Librarian	21
City Work Program Supervisor	23
Outreach Coordinator	23
Engineering Technician III	23
Fire Prevention Specialist	23
Records Manager	24
Plans Examiner/Building Inspector	24
PC Technician II	25
Planning Coordinator	25
Associate Planner	25
Computer Specialist	25
Payroll Specialist/Deputy City Clerk	25
Contracts Specialist/Office Manager	26
Human Resources Analyst	26
Senior Engineer Tech	26
Records Manager - Police	26
Associate Engineer (GIS)	27
Nurse Educator	29
Operations Manager, Parks (exempt)	30
Project Engineer I	30
Equipment Maint. Division Manager	30
Solid Waste Manager	30
Development Review Engineer	31
Fiber Optic Technician	33
IS Supervisor	35
Senior Engineer	36
Police Lieutenant	50

Non-Exempt Non-Union

Exhibit F: Non-Exempt Non-Union wages

Grade	Step 1		Step 2		Step 3		Step 4		Step 5		Step 6-8	
	Monthly	Annual	Monthly	Annual								
1	2,970	35,640	3,092	37,104	3,223	38,676	3,357	40,284	3,496	41,952	3,634	43,608
2	3,045	36,540	3,169	38,028	3,303	39,636	3,437	41,244	3,584	43,008	3,732	44,784
3	3,122	37,464	3,251	39,012	3,384	40,608	3,527	42,324	3,676	44,112	3,827	45,924
4	3,197	38,364	3,330	39,960	3,470	41,640	3,613	43,356	3,766	45,192	3,923	47,076
5	3,275	39,300	3,417	41,004	3,555	42,660	3,705	44,460	3,859	46,308	4,022	48,264
6	3,360	40,320	3,498	41,976	3,643	43,716	3,796	45,552	3,956	47,472	4,121	49,452
7	3,444	41,328	3,588	43,056	3,737	44,844	3,895	46,740	4,058	48,696	4,226	50,712
8	3,529	42,348	3,678	44,136	3,833	45,996	3,991	47,892	4,157	49,884	4,331	51,972
9	3,620	43,440	3,771	45,252	3,927	47,124	4,092	49,104	4,262	51,144	4,438	53,256
10	3,710	44,520	3,863	46,356	4,027	48,324	4,195	50,340	4,369	52,428	4,551	54,612
11	3,801	45,612	3,963	47,556	4,125	49,500	4,299	51,588	4,477	53,724	4,667	56,004
12	3,895	46,740	4,058	48,696	4,226	50,712	4,404	52,848	4,588	55,056	4,781	57,372
13	3,994	47,928	4,159	49,908	4,335	52,020	4,516	54,192	4,701	56,412	4,897	58,764
14	4,097	49,164	4,267	51,204	4,442	53,304	4,630	55,560	4,823	57,876	5,019	60,228
15	4,197	50,364	4,372	52,464	4,553	54,636	4,741	56,892	4,941	59,292	5,146	61,752
16	4,301	51,612	4,479	53,748	4,669	56,028	4,861	58,332	5,063	60,756	5,274	63,288
17	4,409	52,908	4,592	55,104	4,786	57,432	4,988	59,856	5,192	62,304	5,407	64,884
18	4,520	54,240	4,707	56,484	4,902	58,824	5,108	61,296	5,320	63,840	5,543	66,516
19	4,632	55,584	4,826	57,912	5,022	60,264	5,233	62,796	5,451	65,412	5,680	68,160
20	4,749	56,988	4,945	59,340	5,150	61,800	5,365	64,380	5,588	67,056	5,821	69,852
21	4,869	58,428	5,070	60,840	5,282	63,384	5,503	66,036	5,730	68,760	5,972	71,664
22	4,988	59,856	5,192	62,304	5,409	64,908	5,637	67,644	5,872	70,464	6,117	73,404
23	5,114	61,368	5,327	63,924	5,552	66,624	5,779	69,348	6,020	72,240	6,272	75,264
24	5,237	62,844	5,455	65,460	5,687	68,244	5,923	71,076	6,172	74,064	6,427	77,124
25	5,376	64,512	5,599	67,188	5,830	69,960	6,074	72,888	6,329	75,948	6,591	79,092
26	5,508	66,096	5,739	68,868	5,976	71,712	6,225	74,700	6,482	77,784	6,754	81,048
27	5,647	67,764	5,881	70,572	6,128	73,536	6,385	76,620	6,647	79,764	6,925	83,100
28	5,783	69,396	6,026	72,312	6,277	75,324	6,537	78,444	6,811	81,732	7,093	85,116
29	5,930	71,160	6,179	74,148	6,436	77,232	6,703	80,436	6,982	83,784	7,276	87,312
30	6,078	72,936	6,333	75,996	6,595	79,140	6,871	82,452	7,157	85,884	7,457	89,484
31	6,232	74,784	6,492	77,904	6,763	81,156	7,043	84,516	7,338	88,056	7,644	91,728
32	6,388	76,656	6,650	79,800	6,928	83,136	7,217	86,604	7,517	90,204	7,831	93,972
33	6,547	78,564	6,820	81,840	7,104	85,248	7,401	88,812	7,708	92,496	8,029	96,348
34	6,708	80,496	6,987	83,844	7,281	87,372	7,582	90,984	7,900	94,800	8,226	98,712
35	6,875	82,500	7,161	85,932	7,461	89,532	7,772	93,264	8,098	97,176	8,433	101,196
36	7,045	84,540	7,341	88,092	7,646	91,752	7,963	95,556	8,297	99,564	8,645	103,740
37	7,231	86,772	7,527	90,324	7,844	94,128	8,166	97,992	8,505	102,060	8,861	106,332
38	7,405	88,860	7,714	92,568	8,036	96,432	8,370	100,440	8,718	104,616	9,082	108,984
39	7,589	91,068	7,907	94,884	8,233	98,796	8,580	102,960	8,937	107,244	9,310	111,720
40	7,780	93,360	8,105	97,260	8,441	101,292	8,794	105,528	9,159	109,908	9,541	114,492
41	7,976	95,712	8,308	99,696	8,653	103,836	9,014	108,168	9,390	112,680	9,780	117,360
50	10,512	126,144	10,885	130,620								

Firefighters

Exhibit G: Firefighters Classification Plan and Salary Schedule – 2020

Job Title	Step	Monthly	Annual
<u>Chief Officers Contract:</u>			
Battalion Chief		9,324	111,893
Battalion Chief/Fire Marshall		9,511	114,131
<u>Firefighters Contract:</u>			
Captain	1	7,691	92,292
Captain	2	7,827	93,924
Captain	3	7,963	95,556
Captain	4	8,031	96,372
Captain - Paramedic	1	8,372	100,464
Captain - Paramedic	2	8,508	102,096
Captain - Paramedic	3	8,644	103,728
Captain - Paramedic	4	8,713	104,556
Firefighter/Paramedic	1	6,140	73,680
Firefighter/Paramedic	2	6,739	80,868
Firefighter/Paramedic	3	7,487	89,844
Firefighter	1	5,582	66,984
Firefighter	2	6,126	73,512
Firefighter	3	6,806	81,672

Teamsters

Exhibit H: Teamsters Classification Plan and Salary Schedule - 2020

Job Title	ST	Monthly	Annual
T-1	1	2,801	33,612
Laborer	2	2,928	35,136
Parks/Solid Waste	3	3,059	36,708
	4	3,197	38,364
	5	3,342	40,104
	6	3,441	41,292
	7	3,543	42,516
T-2	1	4,289	51,468
Maintenance Utilities	2	4,482	53,784
Operator	3	4,684	56,208
Parks/Solid Waste	4	4,895	58,740
	5	5,115	61,380
	6	5,269	63,228
	7	5,426	65,112
T-3	1	4,714	56,568
Mechanics	2	4,926	59,112
	3	5,148	61,776
	4	5,380	64,560
	5	5,622	67,464
	6	5,791	69,492
	7	5,964	71,568
T-4	1	5,806	69,672
Parks Foreman			
T-5	1	5,867	70,404
MUO Asst. Supervisors	2	6,043	72,516
Solid Waste	3	6,225	74,700
	4	6,411	76,932
T-6	1	3,166	37,992
Wastewater Laborer	2	3,451	41,412
	3	3,763	45,156
	4	4,021	48,252
T-7 WWU Operators	1	5,083	60,996
Class I	2	5,313	63,756
Class II	3	5,551	66,612
Class II	4	5,802	69,624
Class III	5	6,063	72,756
Class III	6	6,244	74,928
	7	6,431	77,172

Job Title	ST	Monthly	Annual
T-8	1	6,593	79,116
Wastewater Foreman	2	6,757	81,084
T-9	1	6,561	78,732
Process Analyst	2	6,593	79,116
	3	6,757	81,084
	4	6,927	83,124
T-10	1	6,927	83,124
WWU Asst. Super	2	7,099	85,188
T-11	1	4,684	56,208
Streets/Collections	2	4,895	58,740
Level I	3	5,115	61,380
	4	5,269	63,228
	5	5,457	65,484
T-12	1	4,847	58,164
Streets/Collections	2	5,058	60,696
Level II	3	5,278	63,336
	4	5,431	65,172
	5	5,621	67,452
T-13	1	5,016	60,192
Streets/Collections	2	5,228	62,736
Level III	3	5,447	65,364
	4	5,601	67,212
	5	5,791	69,492
T-14		5,806	69,672
Sts/Coll Foreman		5,979	71,748
T-15	1	5,867	70,404
Streets/Collections	2	6,043	72,516
Asst. Supervisor	3	6,225	74,700
Level I	4	6,411	76,932
T-16	1	6,060	72,720
Streets/Collections	2	6,235	74,820
Asst. Supervisor	3	6,417	77,004
Level II	4	6,603	79,236
T-18	1	4,854	58,248
WWU OIT			
T-19	1	6,561	78,732
WWU Lead Operator			
T-20			
CWP Asst. Super	1	3,819	45,828
YGAP Super (pt)	2	3,978	47,736
	3	4,143	49,716
	4	4,318	51,816
	5	4,498	53,976
	6	4,687	56,244

Advancement through Levels and Classes occur by obtaining required training/certificates and time in service Steps are advanced through annually.

Police Commissioned Officers

Exhibit I: Police Commissioned Officers Classification Plan and Salary Schedule

Job Title		Monthly	Annual
Police Officer	hire	6,578	78,936
	1 year	6,891	82,692
	2 years	7,208	86,496
	3 years	7,516	90,192
	5+ years	7,830	93,960
Police Sergeant	1 year	8,651	103,812
	2 years	8,967	107,604
	3+ years	9,303	111,636

Police Non-Commissioned

Exhibit J: Police Non-Commissioned Classification Plan and Salary Schedule - 2020

Job Title		Monthly	Annual
Community Service Off.	hire	4,573	54,876
	1 year	4,781	57,372
	2 years	4,989	59,868
	3 years	5,197	62,364
	5 years	5,404	64,848
	7 years	5,614	67,368
Animal Control Officer	hire	4,317	51,804
	1 year	4,511	54,132
	2 years	4,708	56,496
	3 years	4,904	58,848
	5 years	5,101	61,212
	7 years	5,296	63,552
Records Specialist	hire	4,054	48,648
	1 year	4,237	50,844
	2 years	4,422	53,064
	3 years	4,605	55,260
	5 years	4,792	57,504
	7 years	4,974	59,688
Secretary	hire	3,934	47,208
	1 year	4,113	49,356
	2 years	4,290	51,480
	3 years	4,471	53,652
	5 years	4,648	55,776
	7 years	4,828	57,936
Police Records Recept.	hire	3,390	40,680
	1 year	3,524	42,288
	2 years	3,663	43,956
	3 years	3,813	45,756
	5 years	3,964	47,568
	7 years	4,124	49,488
Police Park Ranger	hire	4,797	57,564
	1 year	4,969	59,628
	2 years	5,148	61,776
	3 years	5,333	63,996
	5 years	5,526	66,312
	7 years	5,725	68,700

ORDINANCE NO. 3817

AN ORDINANCE OF THE CITY OF MOUNT VERNON, WASHINGTON, ADOPTING THE BUDGET FOR THE YEAR 2021.

THE CITY COUNCIL OF THE CITY OF MOUNT VERNON, WASHINGTON DOES ORDAIN AS FOLLOWS:

Section 1: The budget for the City of Mount Vernon for the year ending December 31, 2021 is hereby adopted at the fund level in its final form.

Section 2: Estimated resources for each fund of the City, and expenditures for all such funds for the year ending December 31, 2021 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2021.

Fund			
<u>No.</u>	<u>Fund/Department Description</u>	<u>Expenditures</u>	<u>Revenue</u>
001	General Fund		
	City Council	231,768	
	Municipal Court	574,997	
	Mayor	461,589	
	Finance	974,301	
	City Attorney	697,405	
	Human Resources	750,858	
	General Facilities	831,602	
	Police Department	10,975,076	
	Fire Department	8,676,805	
	Public Works/Engineering	922,983	
	Development Services	2,172,853	
	TV 10 - Public Access Cable	228,925	
	CDBG Entitlement Grant	664,715	
	Information Services	894,950	
	Non-Department	982,327	
	Total General Fund	30,041,154	30,041,154
101	City Street Fund	2,409,042	2,409,042
103	Parks and Enrichment Services Fund	2,128,314	2,128,314
104	Library Fund	1,438,747	1,438,747
102	Arterial Street Fund	2,551,000	2,551,000
105	Paths and Trails Fund	-	-
106	Tourism Promotion Fund	269,950	269,950
107	Little Mtn Improvements Reserve	46,000	46,000
109	Crime Prevention Fund	12,400	12,400
110	Government Access Fund	84,219	84,219
112	Criminal Justice Assistance	158,000	158,000
113	Municipal Arts Fund	-	-
115	Parks Capital Improvements Reserve	85,362	85,362
117	TBD Fund	1,749,065	1,749,065
118	Fiber Optic Fund	326,529	326,529
119	Critical Areas Enhancement Fund	30,000	30,000
120	Lincoln Commercial Properties	202,000	202,000

Fund			
No.	Fund/Department Description	Expenditures	Revenue
301	Library/CC/Parking	800,000	800,000
304	Capital Improvements Fund - REET I	876,195	876,195
306	Fire Station Projects	928,686	928,686
311	Parks Impact Fees	50,000	50,000
312	Fire Impact Fees	25,000	25,000
313	Transportation Impact Fees	223,000	223,000
314	REET II - Streets	551,000	551,000
328	PW Facility Fund	-	-
401	Wastewater Utility Fund	9,551,637	9,551,637
402	Solid Waste Utility Fund	6,532,326	6,532,326
403	Surfacewater Utility Fund	2,710,043	2,710,043
411	Wastewater Connection Fees	927,000	927,000
412	Sewer Capital Reserve	1,925,000	1,925,000
501	Equipment Rental Fund	3,195,647	3,195,647
502	Facility Renewal Fund	285,000	285,000
512	Leoff I LT Healthcare Reserve	40,000	40,000
611	Firemen's Pension & Relief Fund	111,000	111,000
600	Managerial Funds	912,000	912,000
Total 2021 Expenditures and Revenues		71,175,316	71,175,316

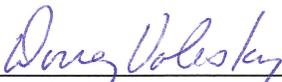
Section 3. That the detailed budget for 2021 as set forth in the City of Mount Vernon 2021 Budget, as approved by the City Council on the 12th day of November 2020, subsequent to a public hearing held on November 12, 2020 are adopted by reference and made a part of this ordinance.

Section 4. The Finance Director is directed to transmit a certified copy of this budget hereby adopted to the Office of the Auditor of the State of Washington and the Association of Washington Cities.

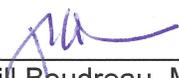
Section 5. This ordinance shall take effect and be in full force five (5) days after its passage, approval and publication.

PASSED AND ADOPTED THIS 12th DAY OF November 2020.

SIGNED AND APPROVED THIS 12th DAY OF November 2020.



 Doug Volesky, Finance Director



 Jill Boudreau, Mayor

Approved as to form:



 Kevin Rogerson, City Attorney

Published: November 15, 2020